

CITY OF LAS VEGAS

REVENUE REPORT

FOURTH QUARTER FY2006



June 30, 2006

City of Las Vegas
Quarterly Revenue Report
Fiscal Year 2005-2006

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FY2006 Fourth Quarter Revenue Highlights

General Fund revenues for FY2006 increased \$42.5 million—9.5%. General Fund revenue in FY2005 increased 11.6% compared to FY2004. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues increased 10.7% (approximately \$26.0 million). Consolidated tax, which accounts for 98% of the revenue in the category, increased 11.0% (approximately \$26.2 million). For FY2006 (see page 4 for details), State taxable sales increased 9.5% while Clark County taxable sales increased 9.2%.
- Taxes for FY2006 increased 9.4% (roughly \$8.4 million) compared to the prior year. Property Tax revenue increased 9.6%, while, Room Tax revenue improved 4.1%. As a side note, the 2005 Legislature enacted a cap that limits the increase of a property owner's tax liability--3% for residential and 8% for commercial. Historically, FY2003, FY2004, and FY2005 had increases of 10.6%, 9.8%, and 9.6%--respectively.
- Licenses and Permits increased 5.2% (approximately \$3.8 million) for FY2006. Franchise Fees increased 7.8% (approximately \$3.7 million). All the Utilities experienced modest growth with the exception of the Gas Utility—which increased 21%.
- Charges for Services increased 9.6% (approximately \$2.5 million) for FY2006. Municipal Court Charges increased 19.4% (approximately \$647 thousand) due to procedural changes and more aggressive collection efforts. In addition, Miscellaneous fees increased 26.7% (approximately \$575 thousand) partly due to the opening of the Darling Tennis Center.
- Fines and Forfeits increased 7.0% for FY2006. Municipal court fines increased approximately \$913 thousand (6.6%) due to a procedural change.
- Interest Earnings improved approximately 54.5% (\$643 thousand) due to an increase in the investment pool and rising interest rates.

Selected Enterprise Fund Revenue:

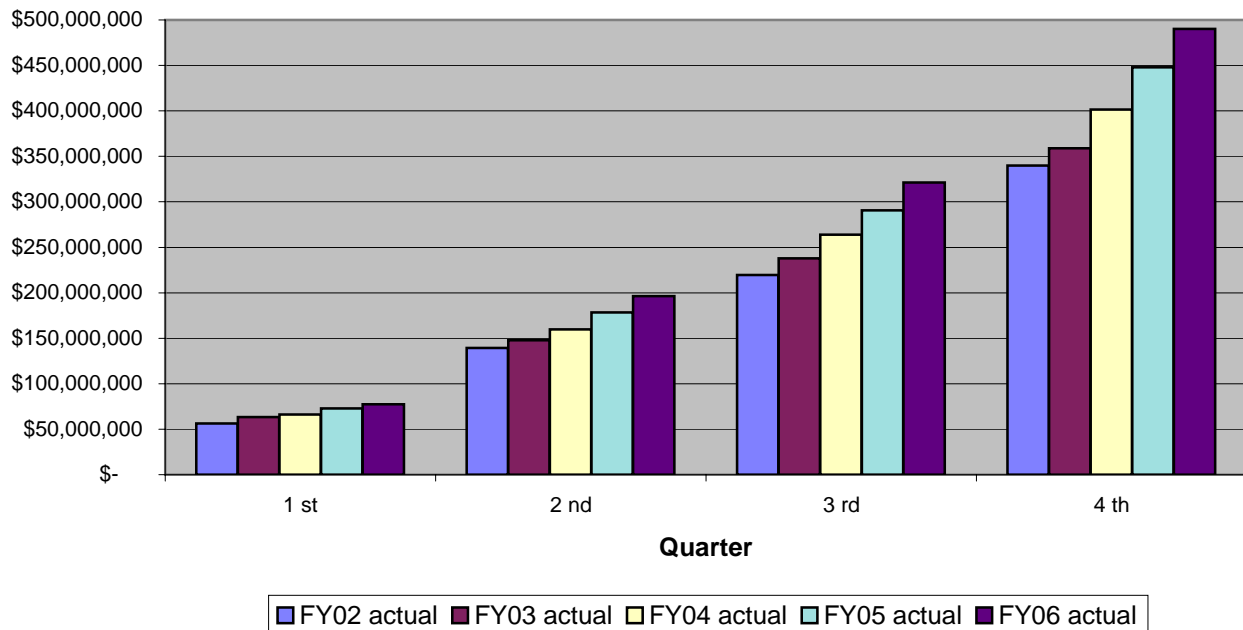
- Building permits increased 30.9% for FY2006. The increase was due to a rise in construction valuations—a 71% increase. A number of high rises were permitted during FY2006 compared to the prior year.
- Sewer Connection fees increased 67.4% for FY2006. The increase was due to a rise in construction valuations and more sewer connections—71% increase in valuations and a 5.1% increase in the number of connections.
- Parking revenues increased 7.8%. The number of parking citations increased 5.9% compared to FY2005.

GENERAL FUND REVENUE SUMMARY

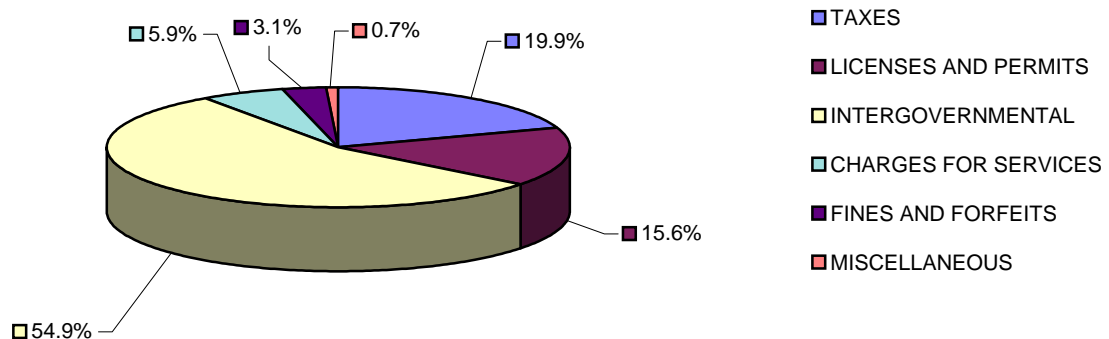
TOTAL REVENUES						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 56,349,165	\$ 63,225,982	\$ 66,011,316	\$ 72,766,346	\$ 77,504,548	
2 nd	139,251,895	147,684,757	159,903,413	178,409,796	196,450,951	
3 rd	219,591,264	237,826,840	264,023,500	290,570,207	321,365,720	
4 th	339,742,385	358,840,916	401,411,619	447,788,115	490,247,739	472,416,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	17%	18%	16%	16%	16%	
2nd qtr/4th qtr	41%	41%	40%	40%	42%	
3rd qtr/4th qtr	65%	66%	66%	65%	68%	
4th qtr/4th qtr	100%	100%	100%	100%	104%	100%

**Total Revenue
2002-2006 Y-T-D**



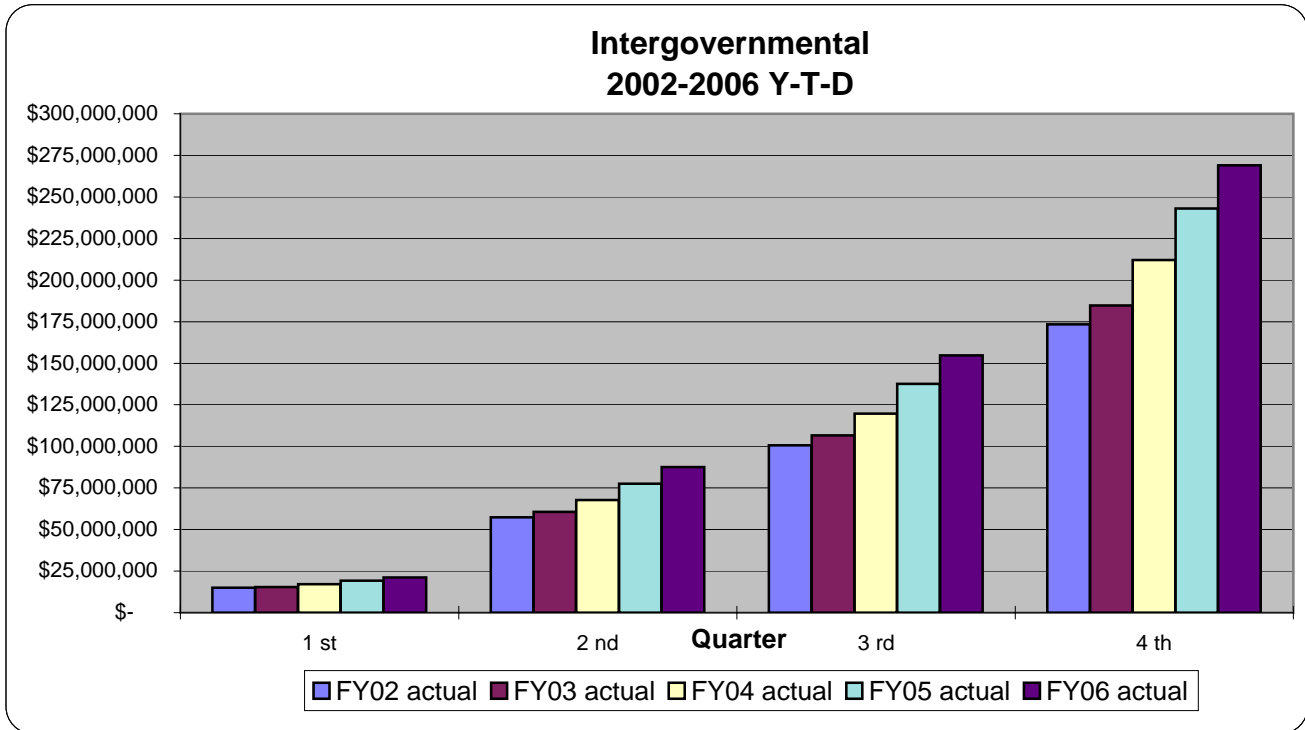
Total Revenues



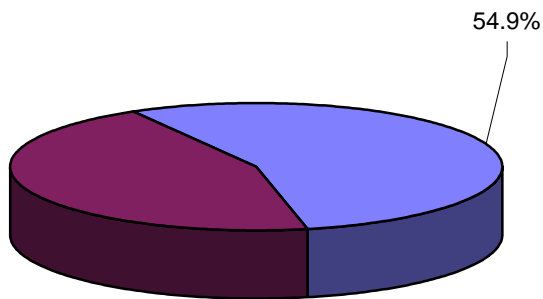
GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

INTERGOVERNMENTAL						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 14,993,818	\$ 15,477,006	\$ 17,137,759	\$ 19,266,691	\$ 21,223,916	
2 nd	57,431,126	60,542,304	67,773,787	77,545,085	87,510,009	
3 rd	100,560,447	106,690,624	119,642,565	137,633,824	154,724,348	
4 th	173,439,100	184,743,832	211,998,180	243,007,735	269,024,533	256,626,000

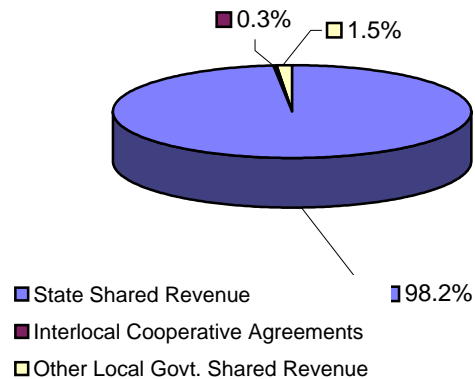
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	9%	8%	8%	8%	8%	
2nd qtr/4th qtr	33%	33%	32%	32%	34%	
3rd qtr/4th qtr	58%	58%	56%	57%	60%	
4th qtr/4th qtr	100%	100%	100%	100%	105%	100%



**Intergovernmental as a % of
Total Revenue**



Intergovernmental by Subcategories



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

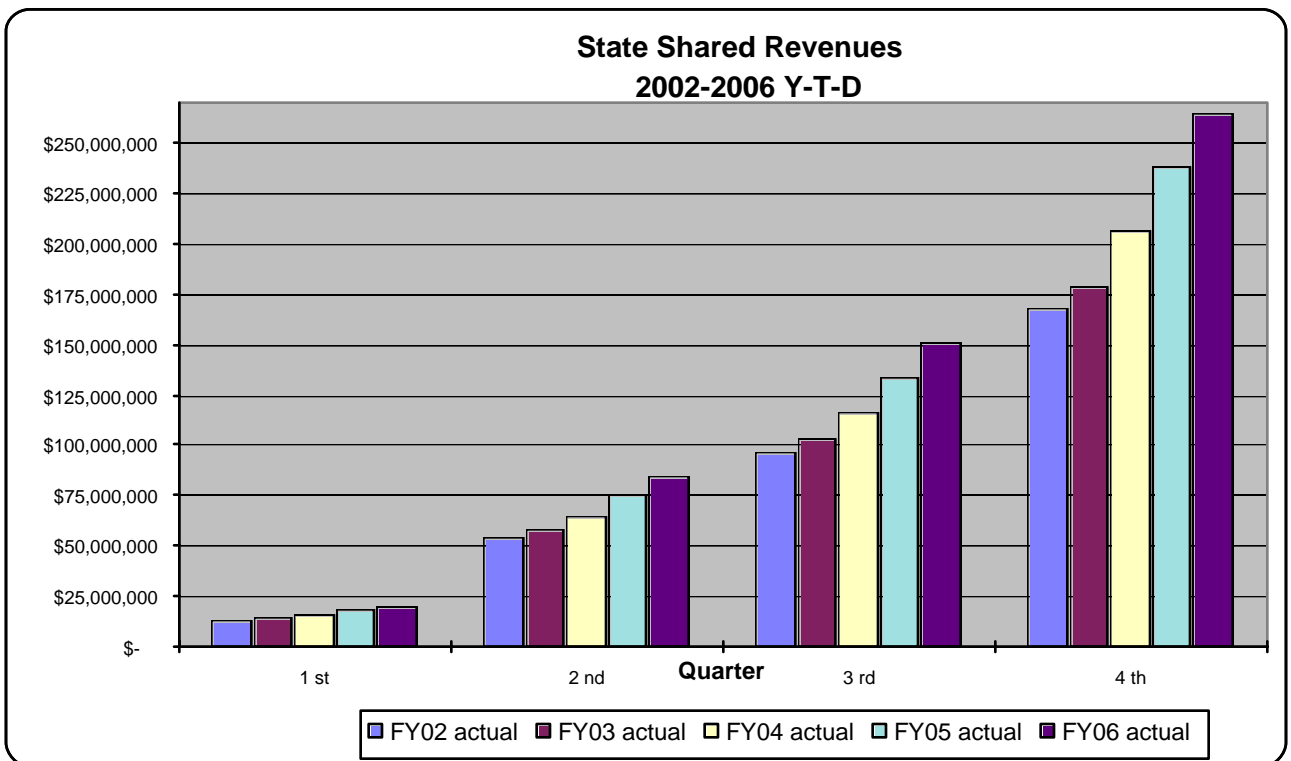
STATE SHARED REVENUES						
	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY06 budget
Quarter						
1 st	\$ 13,710,947	\$ 14,215,596	\$ 15,970,591	\$ 17,960,309	\$ 20,038,393	
2 nd	54,760,798	57,961,758	65,226,868	75,242,781	85,161,371	
3 rd	96,541,345	102,909,914	115,935,255	134,322,321	151,252,746	
4 th	167,791,409	179,329,660	206,945,540	238,040,871	264,253,250	251,800,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	8%	8%	8%	8%	8%	
2nd qtr/4th qtr	33%	32%	32%	32%	34%	
3rd qtr/4th qtr	58%	57%	56%	56%	60%	
4th qtr/4th qtr	100%	100%	100%	100%	105%	100%

Trend Analysis--State Shared Revenues

State Shared Revenues increased \$26,212,379 (11.01%) for FY2006 compared to the prior year. Taxable sales, through June of FY2006, increased 9.5% for the State as a whole. In Clark County, taxable sales increased 9.2% while Washoe County increased 8.3%.

Consolidated tax, which consists of six different revenue sources, accounts for the majority of the revenue in the category. The six revenue sources are pooled at the County level and are distributed (by the State Treasurers office) to the local governments under a two tiered formula. A base amount of revenue was initially established under the 1997 legislature and it has been adjusted each calendar year by the change in CPI to create the ensuing year base allocation. Accordingly, the City receives a base monthly allocation (calculated by the increase in CPI applied to prior years total distributions) and any excess collections above the base amount. Any excess collections are distributed based on a formula that incorporates population and growth statistics. The increase in the CPI used to calculate FY2006 base amounts was 3.3%.



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

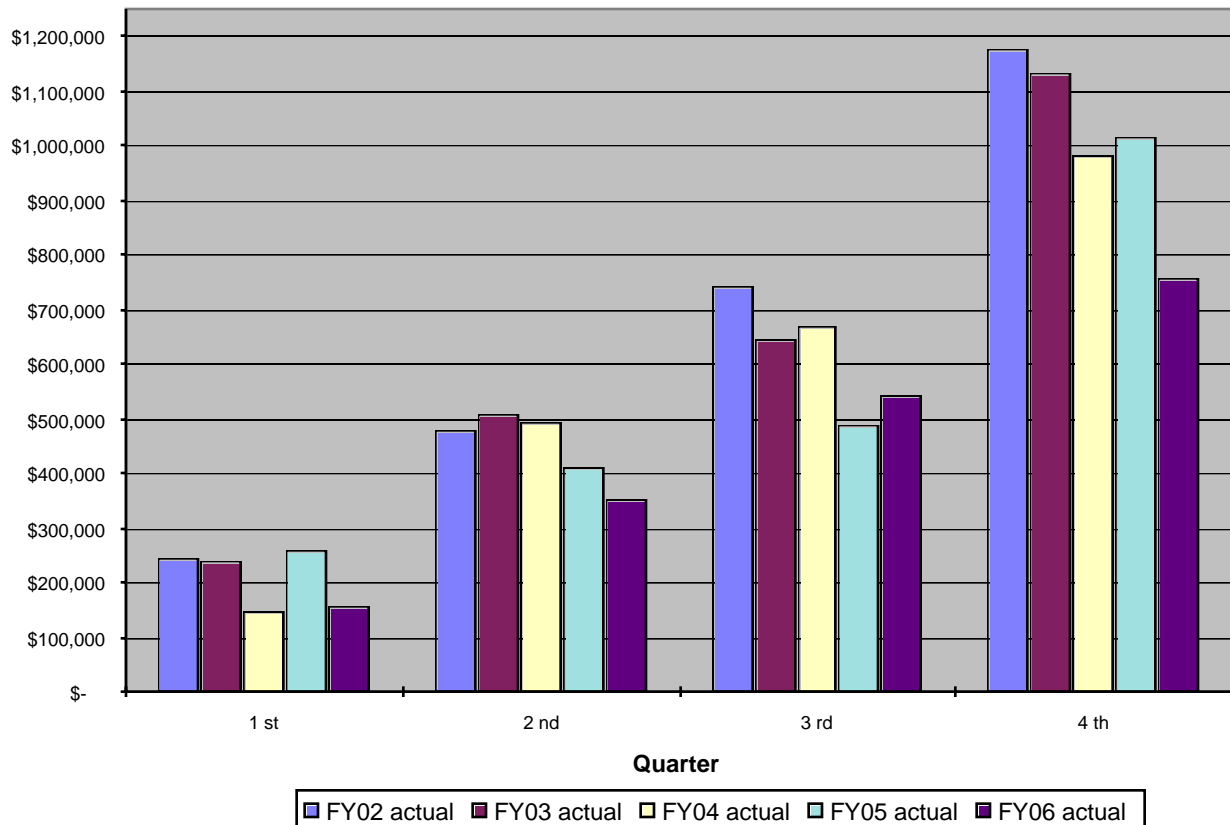
INTERLOCAL COOPERATIVE AGREEMENTS						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 244,426	\$ 239,035	\$ 148,648	\$ 260,177	\$ 153,929	
2 nd	476,241	509,201	490,954	408,214	351,187	
3 rd	740,548	646,200	670,279	489,323	544,176	
4 th	1,176,239	1,133,355	980,985	1,017,233	758,824	992,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	21%	21%	15%	26%	16%	
2nd qtr/4th qtr	40%	45%	50%	40%	35%	
3rd qtr/4th qtr	63%	57%	68%	48%	55%	
4th qtr/4th qtr	100%	100%	100%	100%	76%	100%

Trend Analysis--Interlocal Cooperative Agreements

Interlocal agreements decreased \$258,409 (-25.40%) compared to the prior year. Reimbursed From Other Governments is the lone item in the category. A change in accounting estimate was partially responsible for the decrease in the category.

**Interlocal Cooperative Agreements
2002-2006 Y-T-D**



OTHER LOCAL GOVT. SHARED REVENUES

GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 1,038,445	\$ 1,022,375	\$ 1,018,520	\$ 1,046,205	\$ 1,031,594	
2 nd	2,194,087	2,071,345	2,055,965	1,894,090	1,997,451	
3 rd	3,278,554	3,134,510	3,037,031	2,822,180	2,927,426	
4 th	4,471,452	4,280,817	4,071,655	3,949,631	4,012,459	3,834,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	23%	24%	25%	26%	27%	
2nd qtr/4th qtr	49%	48%	50%	48%	52%	
3rd qtr/4th qtr	73%	73%	75%	71%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	105%	100%

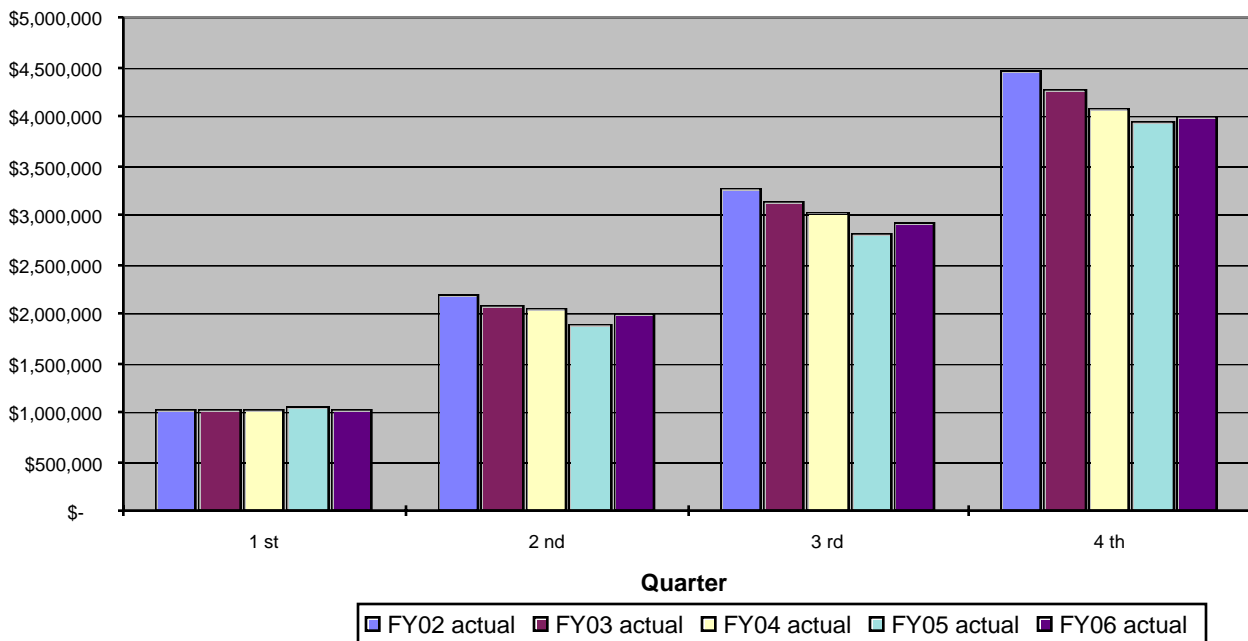
Trend Analysis--Other Local Govt. Shared Revenues

Revenue for FY2006 increased \$62,828 (1.60%) compared to the prior year. The revenue category consists of County Gaming Licenses and Payment in Lieu of Taxes (PILT).

The County collects gaming taxes from various City gambling establishments and subsequently distributes the proceeds to the City. County Gaming Licenses are levied upon the casino on a monthly basis per slot machine, per table game, and other miscellaneous games at varying rates depending on the type of game. These fees are paid quarterly in advance.

A review of the Gaming Control Boards "Gaming Revenue Report", for the three month period ending May 31, 2006, indicated the number of games/tables and the number of slot machines in the downtown Las Vegas area decreased -6% and -12%--respectively. In addition, the gaming win through May, declined -0.9% for the downtown Las Vegas area.

Other Local Govt. Shared Revenues 2002-2006 Y-T-D

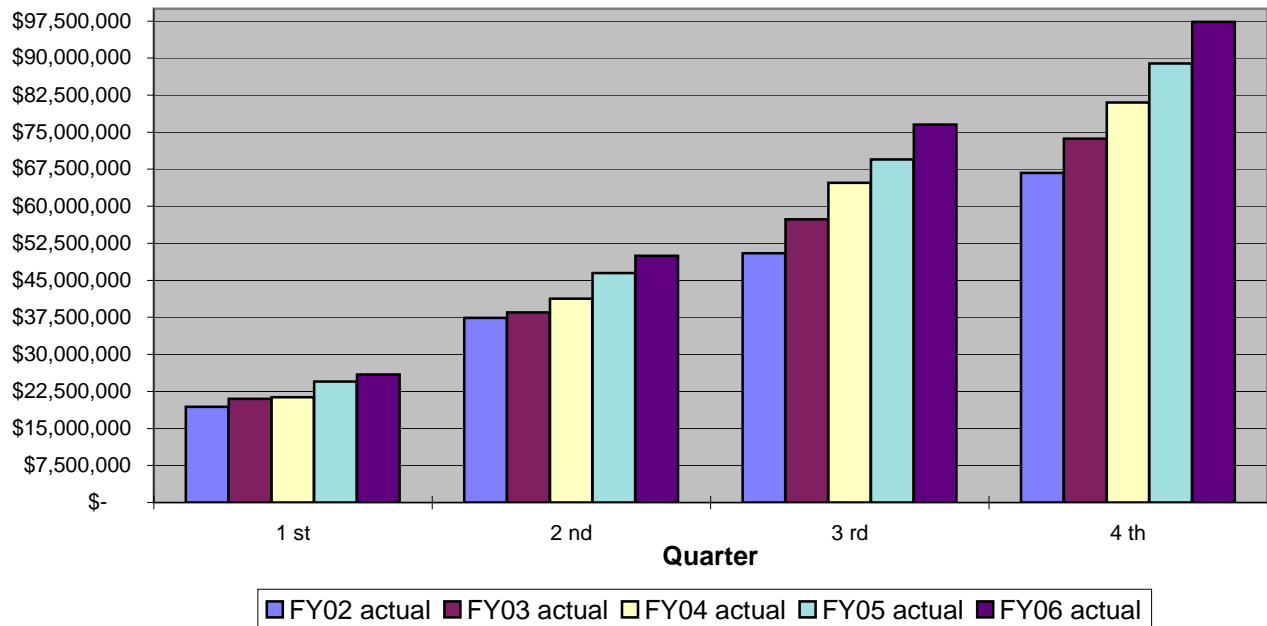


GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

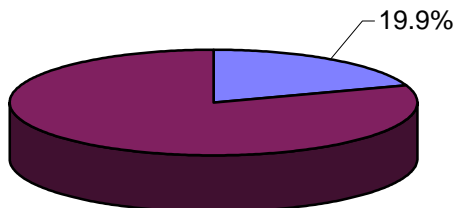
TAXES	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY06 budget
Quarter						
1 st	\$ 19,360,377	\$ 21,002,410	\$ 21,303,695	\$ 24,485,783	\$ 25,911,851	
2 nd	37,372,511	38,507,478	41,265,151	46,493,604	49,949,727	
3 rd	50,514,654	57,363,924	64,764,145	69,491,138	76,517,332	
4 th	66,750,784	73,706,180	81,031,583	88,933,345	97,319,395	96,943,200

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	29%	28%	26%	28%	27%	
2nd qtr/4th qtr	56%	52%	51%	52%	52%	
3rd qtr/4th qtr	76%	78%	80%	78%	79%	
4th qtr/4th qtr	100%	100%	100%	100%	100%	100%

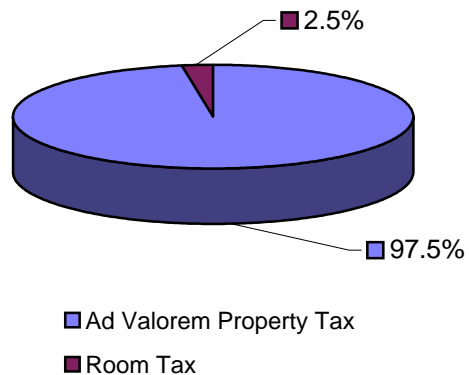
**Taxes
2002-2006 Y-T-D**



Taxes as a % of Total Revenue



Taxes by Subcategories



GENERAL FUND REVENUE CATEGORY- TAXES

AD VALOREM PROPERTY TAX						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 18,957,092	\$ 20,598,256	\$ 20,841,461	\$ 23,996,983	\$ 25,338,912	
2 nd	36,550,902	37,665,735	40,312,121	45,427,546	48,780,677	
3 rd	49,324,094	56,100,346	63,322,878	67,867,793	74,767,298	
4 th	65,038,115	71,930,452	78,960,336	86,574,323	94,864,021	94,470,700

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	29%	29%	26%	28%	27%	
2nd qtr/4th qtr	56%	52%	51%	52%	52%	
3rd qtr/4th qtr	76%	78%	80%	78%	79%	
4th qtr/4th qtr	100%	100%	100%	100%	100%	100%

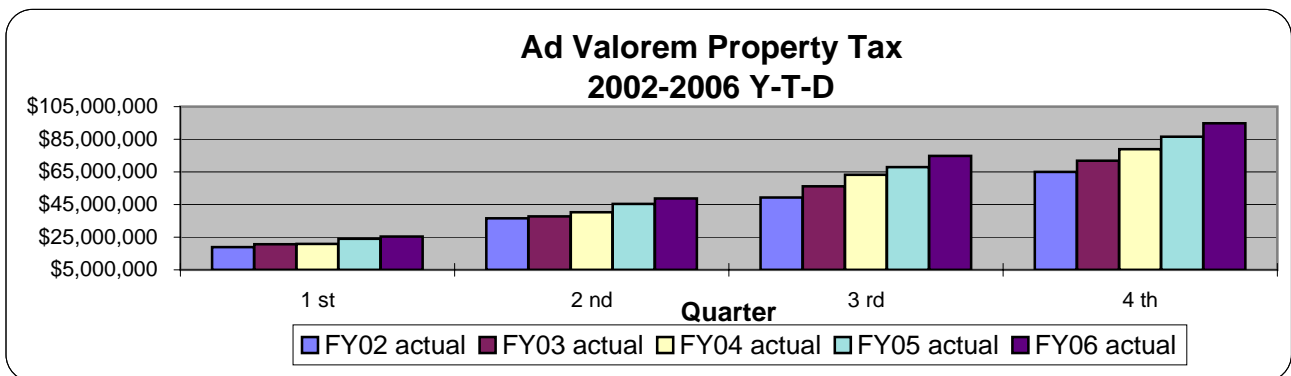
Assessed Value and Ad Valorem Tax Rate Trend Analysis:					
	2002	2003	2004	2005	2006
Allowed Tax Rate	0.8502	0.8508	0.8556	0.8594	0.8595
Tax Rate Levied	0.6765	0.6765	0.6765	0.6765	0.6765
% = levied/allowable	80%	80%	79%	79%	79%
Assessed Valuation	9.5 billion	10.6 billion	11.48 billion	12.72 billion	16.48 billion
% change from prior year	6.36%	11.85%	8.28%	10.80%	29.57%

Trend Analysis--Ad Valorem Property Tax

Ad Valorem Property Tax increased \$8,289,698 (9.58%) for FY2006 compared to the prior year. The allowable tax rate increased 0.01%, the tax rate levied remained the same (at 0.6765), and assessed value increased 29.57% (from 12.72 billion to 16.48 billion).

In past years, a correlation existed between the rise in property tax revenue and the increase in assessed valuation because the formula used to calculate the tax was based on assessed valuation. Beginning in FY06, the formula used to calculate property taxes was changed due to the 2005 Legislature. The 2005 Legislature put a cap on the amount the property owners tax liability can increase. For residential properties, the cap is not to exceed more than 3% of last year's tax liability.

The reason the City did not realize a smaller increase in property tax, as would be expected considering the limitation imposed by the 2005 Legislature, was due to the large amount of new construction that was added to the tax rolls in FY2006.



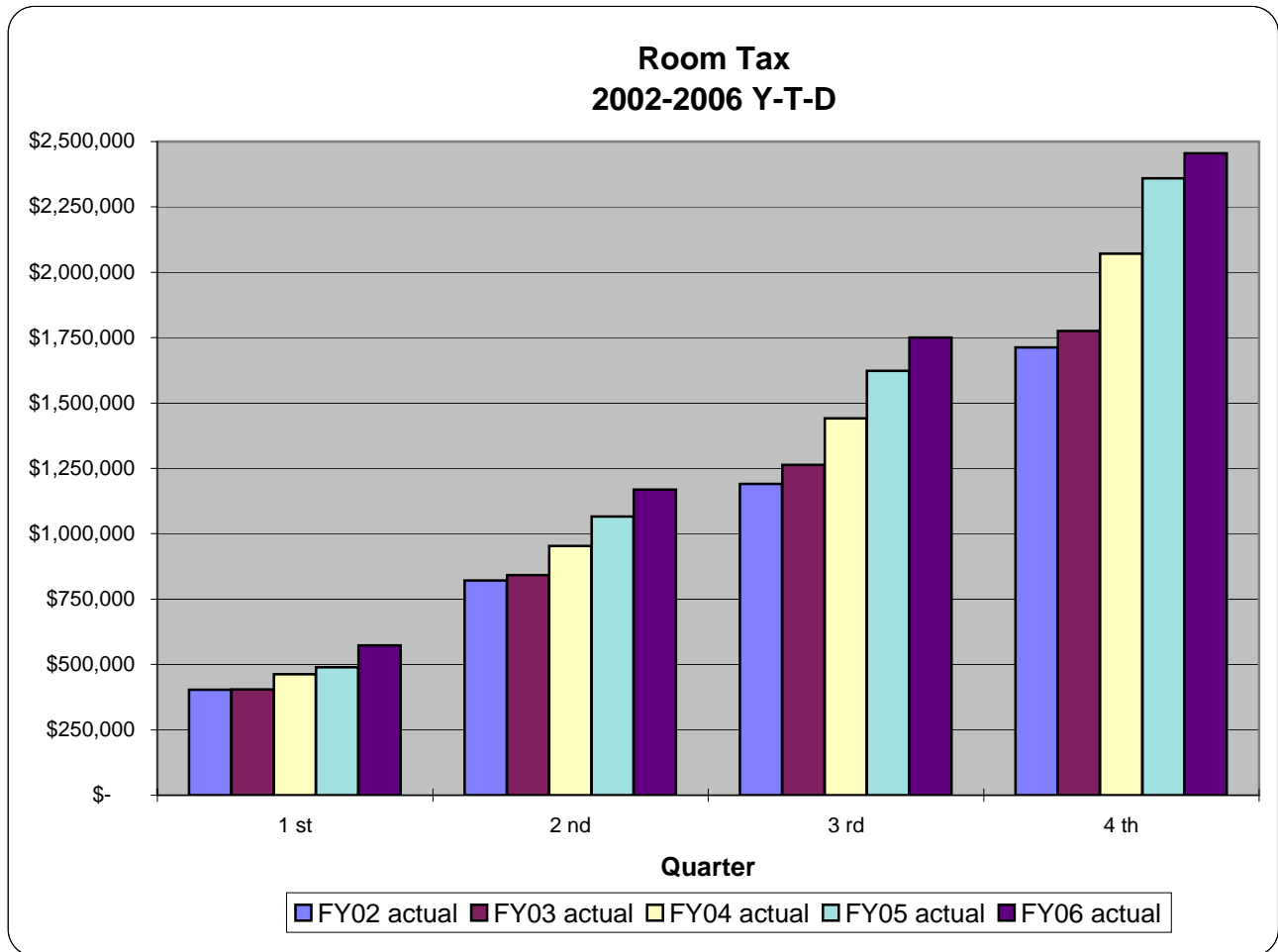
GENERAL FUND REVENUE CATEGORY- TAXES

ROOM TAX						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 403,285	\$ 404,154	\$ 462,234	\$ 488,800	\$ 572,939	
2 nd	821,609	841,743	953,030	1,066,058	1,169,050	
3 rd	1,190,560	1,263,578	1,441,267	1,623,345	1,750,034	
4 th	1,712,669	1,775,728	2,071,247	2,359,022	2,455,374	2,472,500

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	24%	23%	22%	21%	23%	
2nd qtr/4th qtr	48%	47%	46%	45%	47%	
3rd qtr/4th qtr	70%	71%	70%	69%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	99%	100%

Trend Analysis--Room Tax

Room tax revenues for FY2006 increased \$96,352 (4.08%) compared to the prior year. According to UNLV's "Center for Business and Economic Research" visitor volumes, convention attendance, and the numbers of passengers have held steady in recent months compared to the prior year. The Hotel/Motel occupancy rates have held steady.

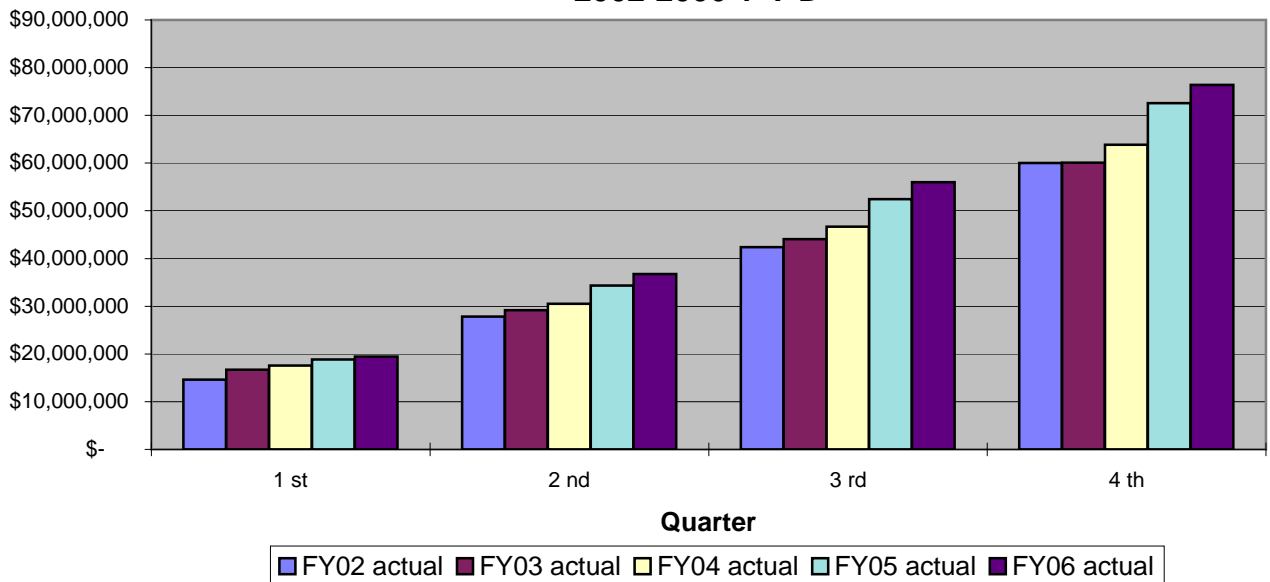


GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

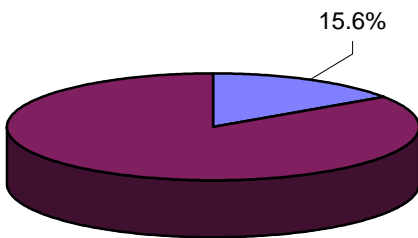
LICENSES & PERMITS						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 14,645,894	\$ 16,730,367	\$ 17,582,713	\$ 18,812,586	\$ 19,417,720	
2 nd	27,825,569	29,197,986	30,514,370	34,343,297	36,727,180	
3 rd	42,383,239	44,046,284	46,672,916	52,436,576	56,018,820	
4 th	59,991,845	60,103,489	63,819,694	72,594,609	76,366,795	75,400,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	24%	28%	28%	26%	26%	
2nd qtr/4th qtr	46%	49%	48%	47%	49%	
3rd qtr/4th qtr	71%	73%	73%	72%	74%	
4th qtr/4th qtr	100%	100%	100%	100%	101%	100%

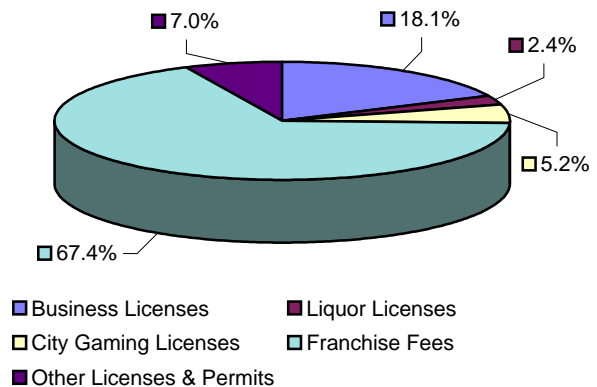
**Licenses & Permits
2002-2006 Y-T-D**



Licenses & Permits as a % of Total Revenue



Licenses & Permits by Subcategories



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

BUSINESS LICENSES						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 2,705,046	\$ 3,082,283	\$ 3,079,318	\$ 3,585,017	\$ 3,359,571	
2 nd	5,363,262	5,899,429	6,011,036	6,738,372	6,331,307	
3 rd	8,747,587	9,297,985	9,882,627	10,756,436	10,446,596	
4 th	10,892,850	11,648,210	12,342,066	13,624,835	13,838,572	14,320,000

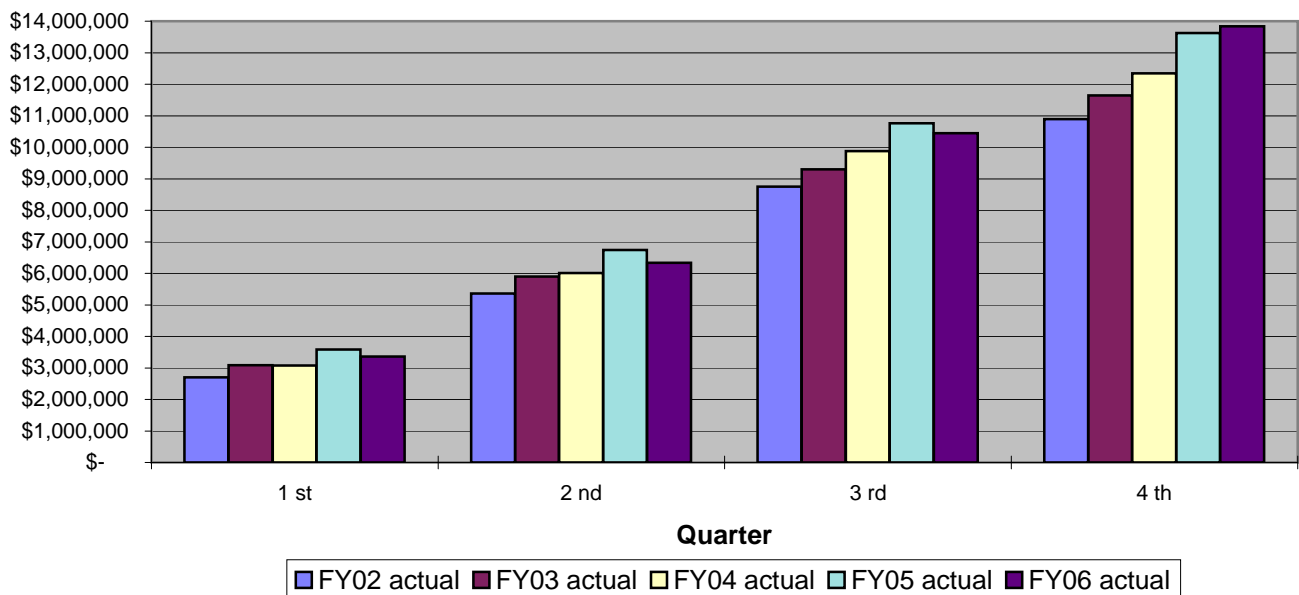
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	25%	26%	25%	26%	23%	
2nd qtr/4th qtr	49%	51%	49%	49%	44%	
3rd qtr/4th qtr	80%	80%	80%	79%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	97%	100%

Trend Analysis--Business Licenses

Business Licenses for FY2006, increased \$213,737 (1.57%) compared to the prior year. Certain licensees are charged a fee based on gross sales and other licensees are charged a fixed fee. Gross business licenses increased \$386,323 (4.55%) while Fixed business licenses decreased \$172,583 (-3.36%).

Revenue from Gross Health decreased \$1,576,802 (-74.40%) while Gross Merchandising increased \$2,042,910 (35.88%). The decline in Gross Health was due to several major accounts being removed from the system as a result of litigation. On the fixed side, Occupational licenses declined \$243,431 (-6.18%) while Merchandising licenses increased \$333,020 (104.62%). The decline in Fixed Occupational was partially due to SB218 which prohibits the City from collecting a business license fee from professional (attorneys, accountants, etc...). As a side note, the Business License category was overhauled to correctly classify certain types of business licenses--a substantial reason why such large variances have occurred between the individual line items.

**Business Licenses
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

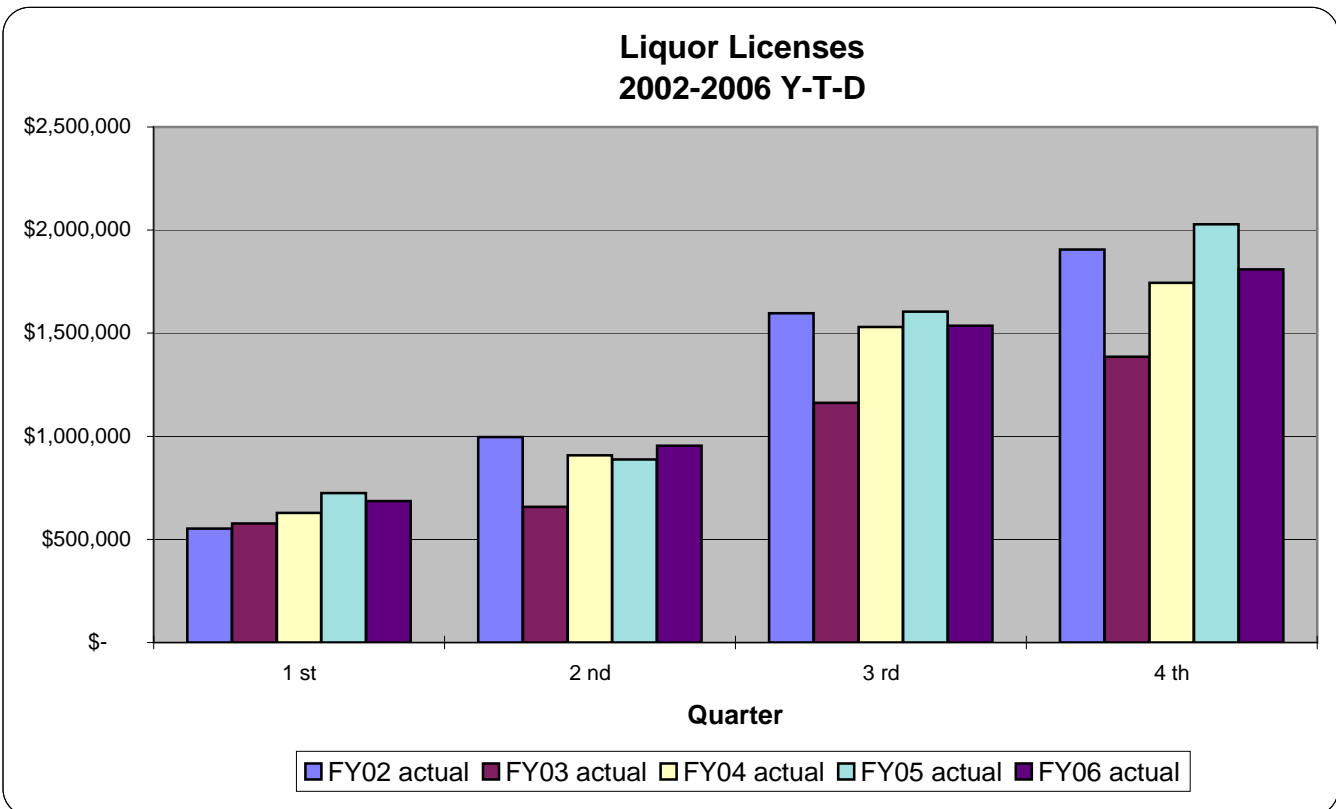
LIQUOR LICENSES

	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY06 budget
Quarter						
1 st	\$ 551,857	\$ 576,730	\$ 628,058	\$ 724,615	\$ 686,438	
2 nd	996,985	658,550	907,433	887,341	955,000	
3 rd	1,596,953	1,162,220	1,529,691	1,604,255	1,536,475	
4 th	1,905,809	1,385,663	1,744,295	2,027,907	1,808,911	1,823,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	29%	42%	36%	36%	38%	
2nd qtr/4th qtr	52%	48%	52%	44%	52%	
3rd qtr/4th qtr	84%	84%	88%	79%	84%	
4th qtr/4th qtr	100%	100%	100%	100%	99%	100%

Trend Analysis--Liquor Licenses

Liquor licenses for FY2006 decreased \$218,996 (-10.80%) compared to the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees range from \$100 to \$1,200 and are due in advance on April 1st and October 1st. Original new license fees are one time fees which are due and payable at the time of filing an application. The increase can be attributed to a decline in the number of original new license fees.



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

CITY GAMING LICENSES

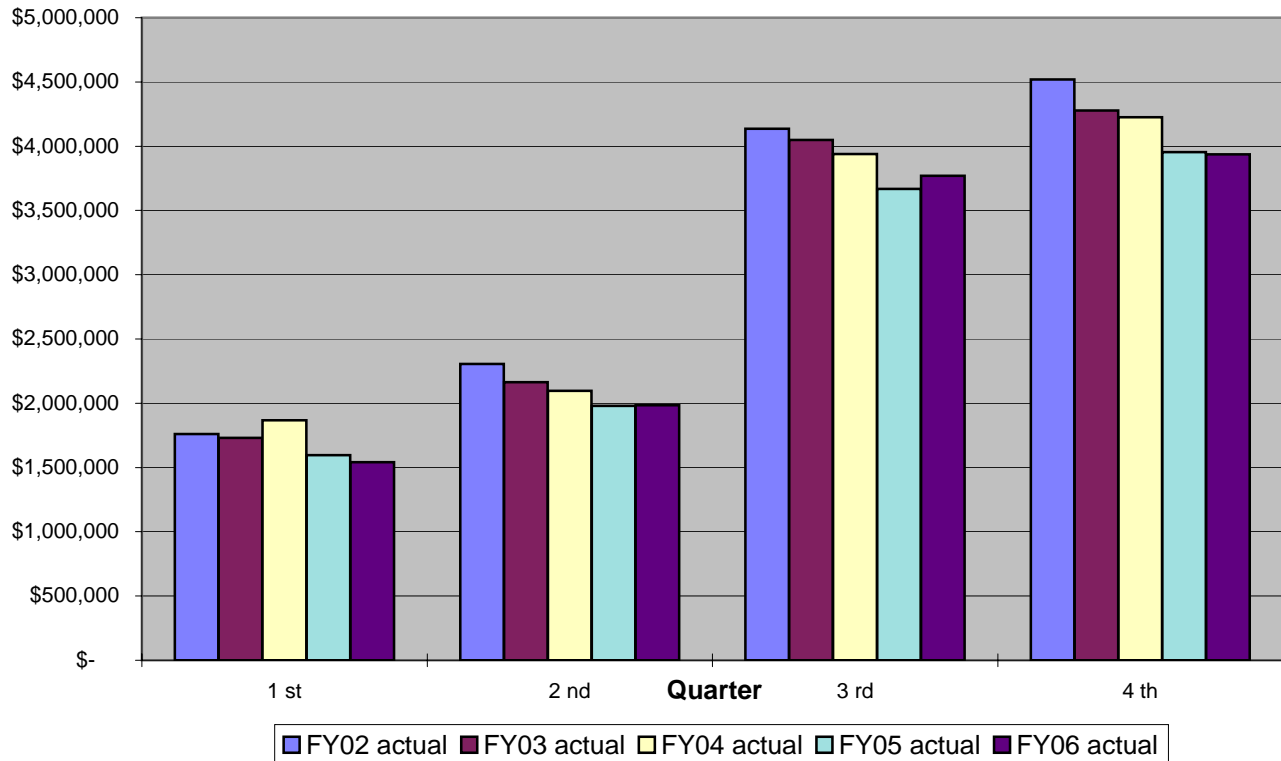
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 1,760,427	\$ 1,731,108	\$ 1,867,810	\$ 1,595,400	\$ 1,541,464	
2 nd	2,306,455	2,163,982	2,096,462	1,978,838	1,985,738	
3 rd	4,136,853	4,049,539	3,939,288	3,668,041	3,769,781	
4 th	4,520,044	4,276,774	4,224,364	3,954,701	3,937,235	3,939,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	39%	40%	44%	40%	39%	
2nd qtr/4th qtr	51%	51%	50%	50%	50%	
3rd qtr/4th qtr	92%	95%	93%	93%	96%	
4th qtr/4th qtr	100%	100%	100%	100%	100%	100%

Trend Analysis--City Gaming Licenses

City Gaming Licenses decreased \$17,466 (-0.45%) for FY2006 compared to the prior year. City Gaming Licenses are due from an establishment on a per game basis. The licenses are due semiannually with each fee due in advance on October 1st and April 1st. A review of the Gaming Control Boards "Gaming Revenue Report", for the three month period ending May 31, 2006, indicated the number of games/tables and the number of slot machines in the downtown Las Vegas area decreased -6% and -12%--respectively. In addition, the gaming win through May, declined -0.9% for the downtown Las Vegas area.

**City Gaming Licenses
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

FRANCHISE FEES

	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY06 budget
Quarter						
1 st	\$ 9,166,940	\$10,454,084	\$ 11,284,224	\$ 11,550,678	\$ 12,636,597	
2 nd	18,376,912	19,020,038	19,577,503	22,490,103	24,624,212	
3 rd	26,730,231	27,534,141	28,624,532	32,659,904	36,054,327	
4 th	40,839,363	39,652,164	41,161,964	47,736,639	51,471,981	49,564,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	22%	26%	27%	24%	25%	
2nd qtr/4th qtr	45%	48%	48%	47%	50%	
3rd qtr/4th qtr	65%	69%	70%	68%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	104%	100%

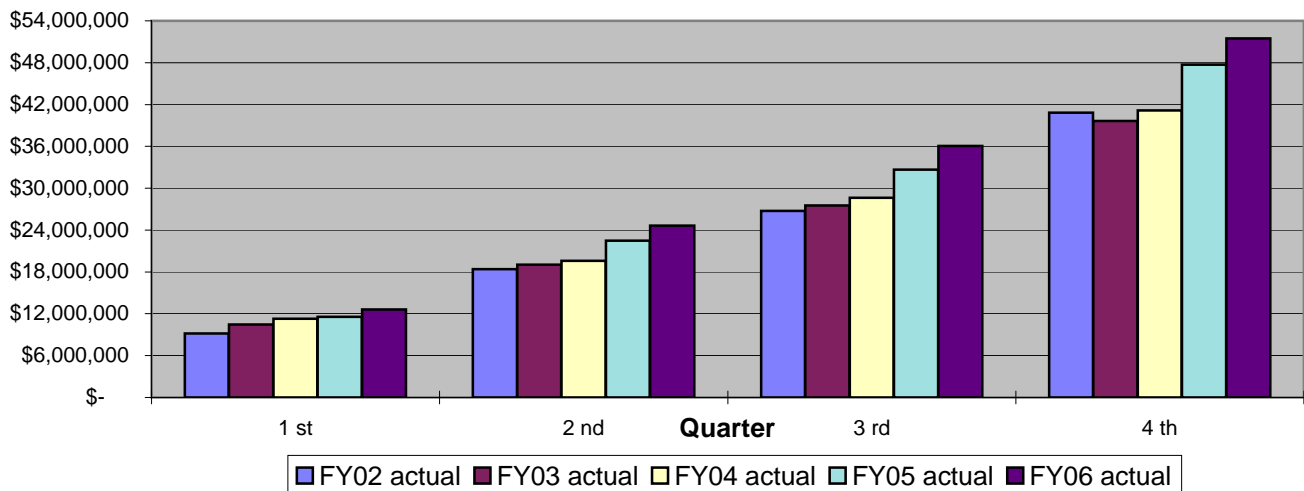
Trend Analysis--Franchise Fees

Franchise fees increased \$3,735,342 (7.82%) for FY2006 compared to the prior year. The following summarizes the activity for the period:

Gas Utility	increased	\$ 1,274,984	21.33%
Electric Utility	increased	\$ 1,654,820	7.25%
Telephone Utility	increased	\$ 322,767	3.23%
Garbage Utility	decreased	\$ 42,646	-1.34%
Cable Utility	increased	\$ 142,643	5.36%
Sanitation Assessment Fee	increased	\$ 368,522	13.15%

The increase in the Gas Utility can be attributed to substantial rate increases compared to the prior year. The Electric Utility and the Telephone Utility both increased due to population growth. The Garbage Utility decreased due to a one time fee received in December of 2004--factoring out the one-time payment the line item increased 6.0% (due to population growth and the annual CPI adjustment).

**Franchise Fees
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

OTHER LICENSES & PERMITS

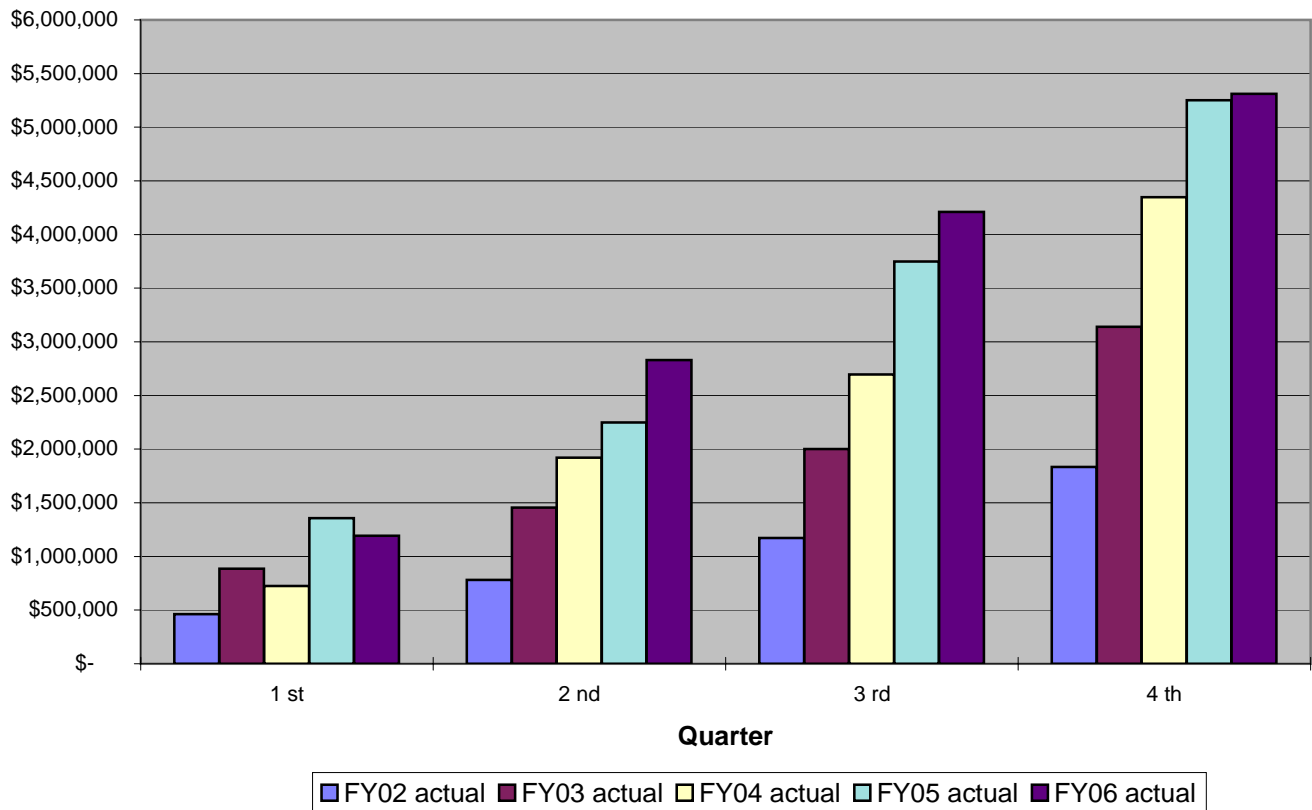
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 461,624	\$ 886,162	\$ 723,303	\$ 1,356,876	\$ 1,193,650	
2 nd	781,955	1,455,987	1,921,936	2,248,643	2,830,923	
3 rd	1,171,615	2,002,399	2,696,778	3,747,940	4,211,641	
4 th	1,833,779	3,140,678	4,347,005	5,250,527	5,310,096	5,754,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	25%	28%	17%	26%	21%	
2nd qtr/4th qtr	43%	46%	44%	43%	49%	
3rd qtr/4th qtr	64%	64%	62%	71%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	92%	100%

Trend Analysis--Other Licenses and Permits

Other Licenses and Permits increased \$59,569 (1.13%) for FY2006 compared to the prior year. Life safety permits increased \$163,191 (52.70%) while Plan Check fees decreased \$124,662 (-5.37%). Off-site Permit Fees, the largest item in the category, increased \$59,392 (3.07%). The increase can be attributed to more projects being approved in FY2006 compared to the same period in FY2005.

**Other Licenses & Permits
2002-2006 Y-T-D**

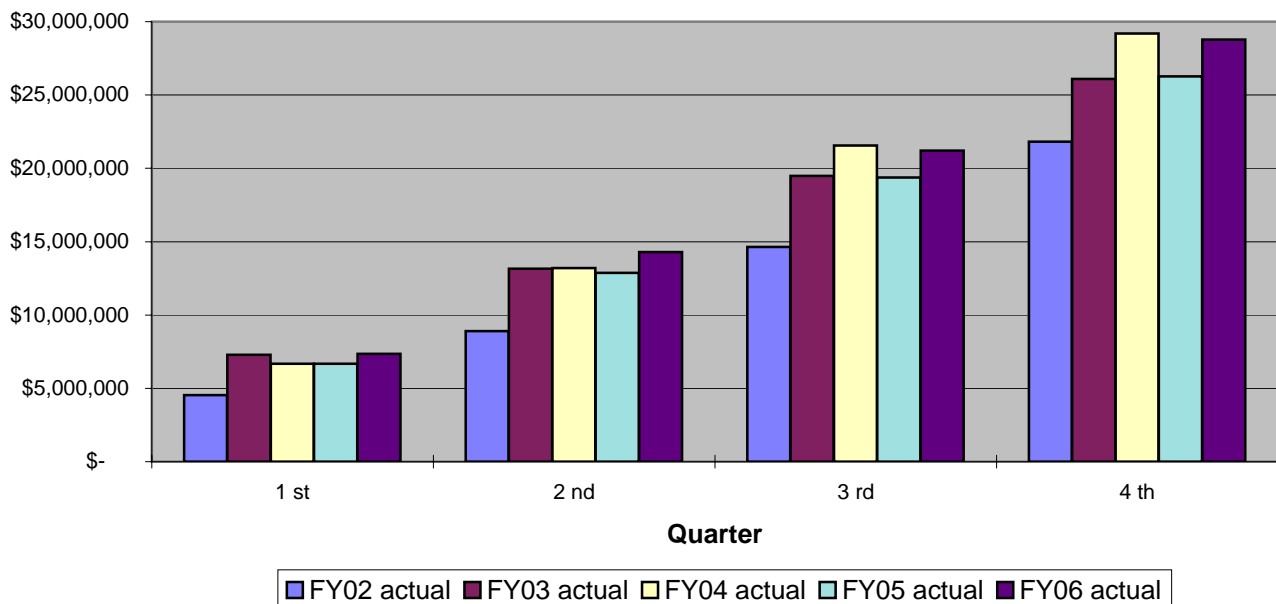


GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

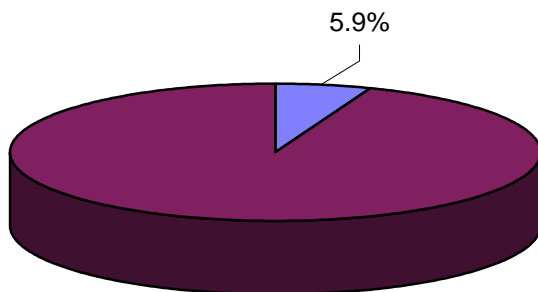
CHARGES FOR SERVICES						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 4,537,017	\$ 7,293,136	\$ 6,673,175	\$ 6,669,301	\$ 7,360,189	
2 nd	8,899,170	13,146,389	13,197,658	12,864,682	14,284,492	
3 rd	14,634,546	19,492,441	21,561,063	19,376,691	21,204,629	
4 th	21,820,258	26,099,298	29,191,275	26,267,819	28,782,707	26,776,800

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	21%	28%	23%	25%	27%	
2nd qtr/4th qtr	41%	50%	45%	49%	53%	
3rd qtr/4th qtr	67%	75%	74%	74%	79%	
4th qtr/4th qtr	100%	100%	100%	100%	107%	100%

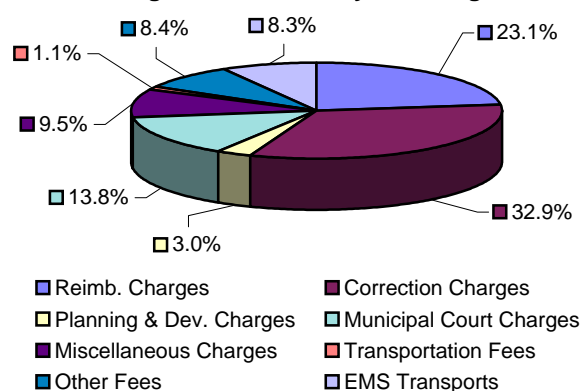
**Charges for Services
2002-2006 Y-T-D**



Charges for Services as a % of Total Revenue



Charges for Services by Subcategories



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

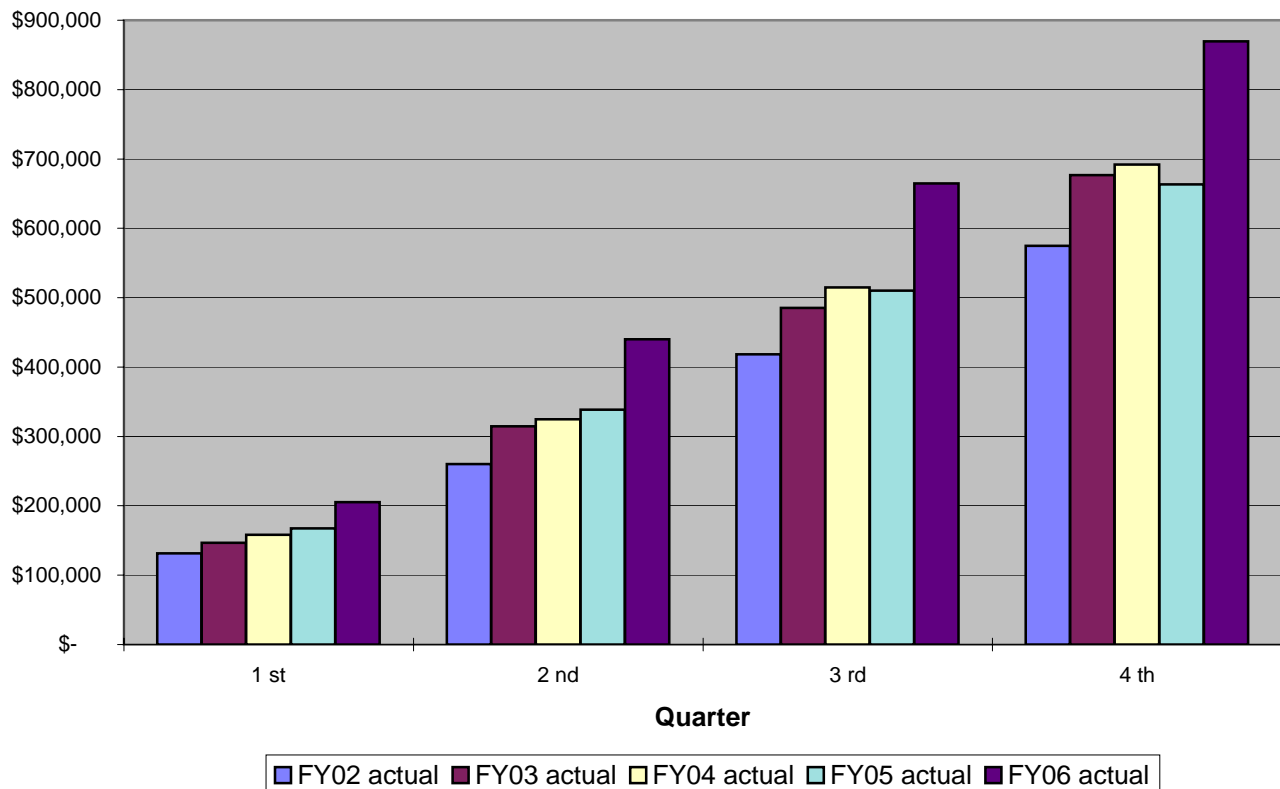
PLANNING & DEVELOPMENT FEES						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 131,243	\$ 146,539	\$ 158,084	\$ 167,222	\$ 205,199	
2 nd	260,117	314,410	324,966	338,722	440,004	
3 rd	418,502	485,396	514,590	510,387	664,622	
4 th	574,982	676,739	691,787	663,286	869,752	716,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	23%	22%	23%	25%	29%	
2nd qtr/4th qtr	45%	46%	47%	51%	61%	
3rd qtr/4th qtr	73%	72%	74%	77%	93%	
4th qtr/4th qtr	100%	100%	100%	100%	121%	100%

Trend Analysis--Planning & Development Charges

Planning & Development, which consists of two line items (Planning and Development and Sign Code fees), increased \$206,466 (31.13%) for FY2006 compared to the prior year. Planning & Development fees increased \$203,230 (32.78%) while Sign Code fees increased \$3,236 (7.48%). A large portion of the increase was due to more traffic barricade fees.

**Planning & Development Charges
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

CORRECTIONS CHARGES

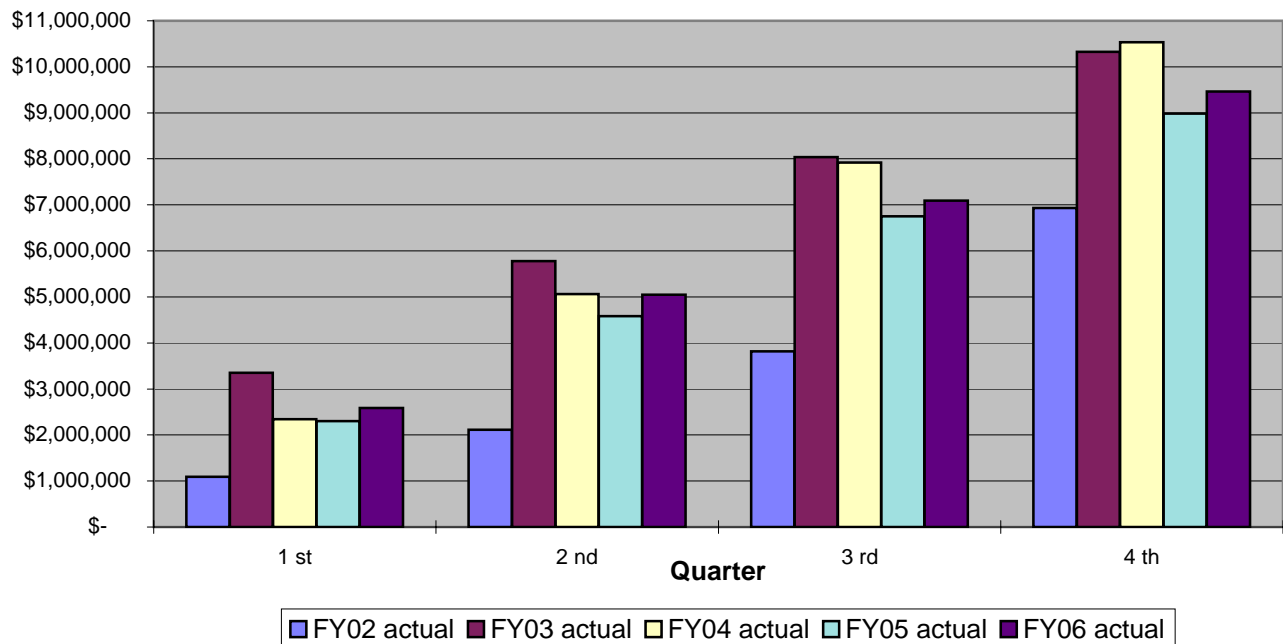
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 1,088,690	\$ 3,352,590	\$ 2,340,710	\$ 2,299,149	\$ 2,585,349	
2 nd	2,115,802	5,779,570	5,062,678	4,584,652	5,047,470	
3 rd	3,817,477	8,040,185	7,919,388	6,754,348	7,095,663	
4 th	6,934,374	10,327,026	10,530,935	8,983,649	9,461,165	8,980,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	16%	32%	22%	26%	29%	
2nd qtr/4th qtr	31%	56%	48%	51%	56%	
3rd qtr/4th qtr	55%	78%	75%	75%	79%	
4th qtr/4th qtr	100%	100%	100%	100%	105%	100%

Trend Analysis--Corrections Charges

Correction Charges increased \$477,516 (5.32%) for FY2006 compared to the prior year. The increase in the line item was due to a 40% increase in revenue from Clark County--the large increase was due to slightly more inmates, as well as, a fee increase from \$50 to \$70 in August 2005. On the downside, revenue from US Immigration Services declined 100% due to the contract not being renewed. In addition, revenue from the US Marshals fell slightly.

**Corrections Charges
2002-2006 Y-T-D**



*FY2004 and FY2003 amounts were changed from previous reports in order to accurately compare on a quarterly basis.

GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

REIMBURSABLE CHARGES						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 1,253,297	\$ 1,387,618	\$ 1,835,039	\$ 1,872,780	\$ 1,697,486	
2 nd	2,596,636	2,700,889	3,429,447	3,382,212	3,441,357	
3 rd	4,020,016	4,291,742	5,373,970	5,106,359	4,998,156	
4 th	5,582,557	5,893,041	7,658,457	6,577,873	6,641,620	7,155,000

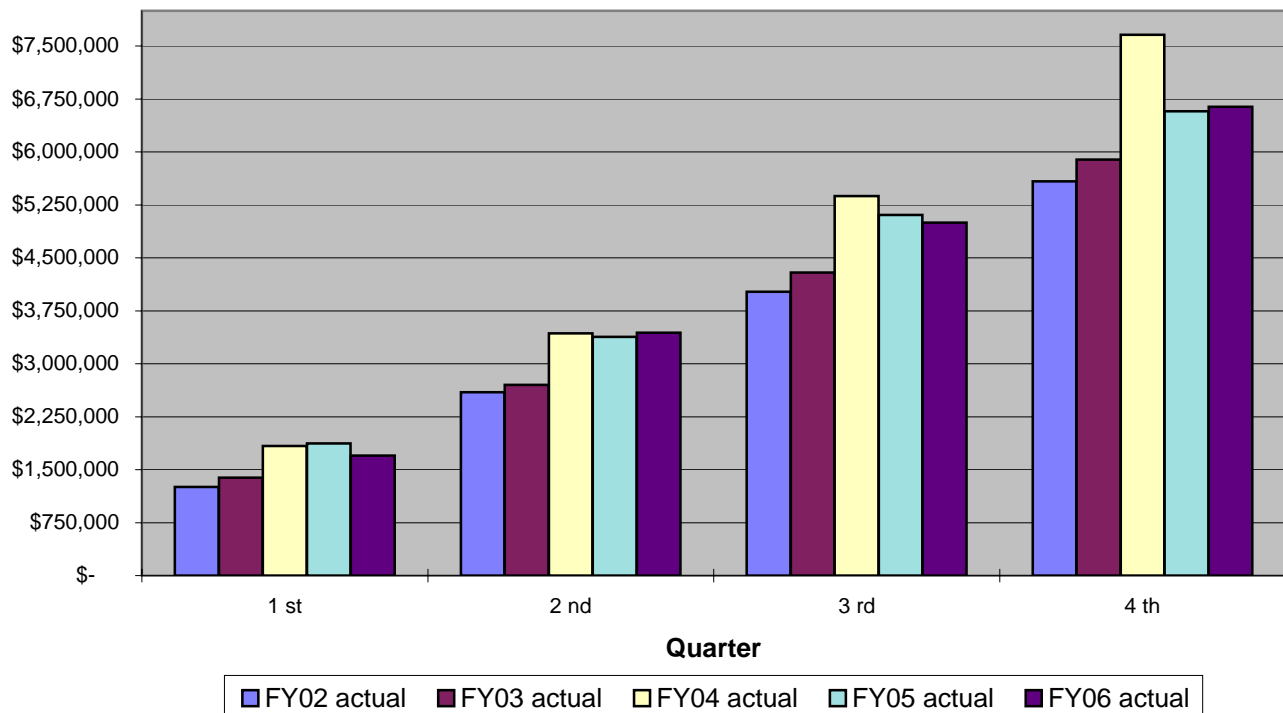
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	22%	24%	24%	28%	24%	
2nd qtr/4th qtr	47%	46%	45%	51%	48%	
3rd qtr/4th qtr	72%	73%	70%	78%	70%	
4th qtr/4th qtr	100%	100%	100%	100%	93%	100%

Trend Analysis--Reimbursable Charges

Reimbursable charges increased \$63,747 (0.97%) for FY2006 compared to the prior year. The revenue category consists of four revenue sources (only two are material)--Charges for Labor/Materials and General Government Cost Allocation.

Charges for Labor/Materials decreased \$115,854 (-3.66%). The other line item in the category, General Government Cost Allocation, increased \$177,525 (5.29%).

**Reimbursable Charges
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MUNICIPAL COURT CHARGES

	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY06 budget
Quarter						
1 st	\$ 991,583	\$ 991,786	\$ 1,044,772	\$ 765,491	\$ 950,743	
2 nd	2,000,892	1,925,522	1,932,867	1,487,686	1,820,028	
3 rd	3,149,333	3,050,969	2,833,702	2,396,617	2,913,081	
4 th	4,230,430	4,147,651	3,663,792	3,338,363	3,984,945	3,088,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	24%	29%	23%	31%
2nd qtr/4th qtr	47%	46%	53%	45%	59%
3rd qtr/4th qtr	74%	74%	77%	72%	94%
4th qtr/4th qtr	100%	100%	100%	100%	129%
					100%

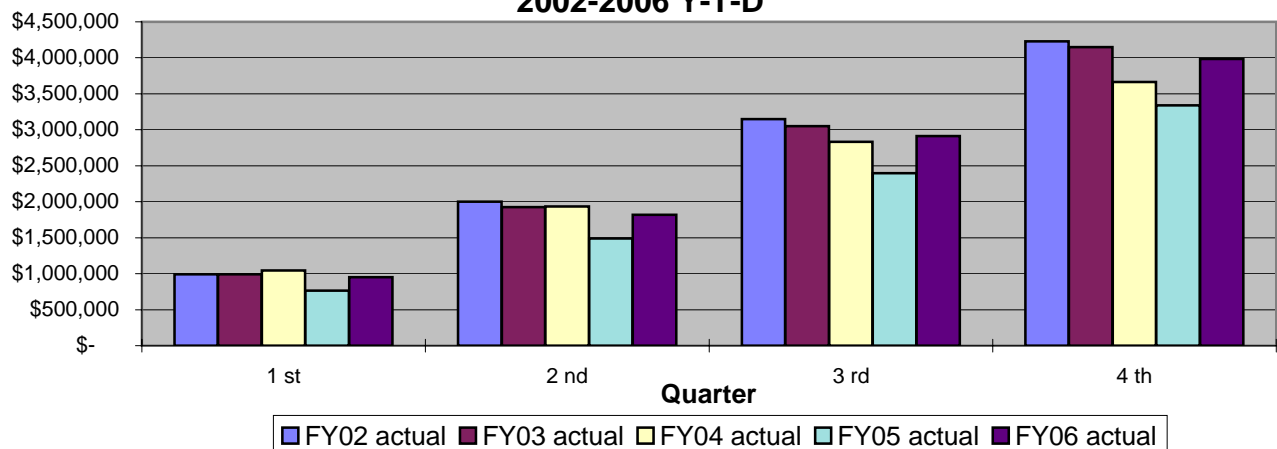
Trend Analysis--Municipal Court Charges

Municipal Court Charges increased \$646,582 (19.37%) for FY2006 compared to the prior year. The following shows the detail for the category:

Financial Counseling Fees	increased	\$189,194	146.04%
In House Arrest Fee	increased	\$36,396	18.59%
Miscellaneous Court Fees	increased	\$86,733	11.32%
Court Counseling Fees	increased	\$128,294	10.93%
Traffic School	decreased	(\$7,721)	(-1.74%)
Internet Traffic School	increased	\$70,394	39.67%
Assessment Center	increased	\$13,175	22.74%
Work Program	decreased	(\$36,356)	(-21.37%)
Collection Fees	increased	\$166,473	74.25%

Financial Counseling fees increased due to a policy change that charges the defendant a fee when a case set for execution of judgment is not paid in full within thirty days. Court Counseling fees increased due to more aggressive collection efforts while Assessment Center fees increased due to more referrals from the Drug Court and more aggressive collection efforts.

**Municipal Court Charges
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

OTHER FEES

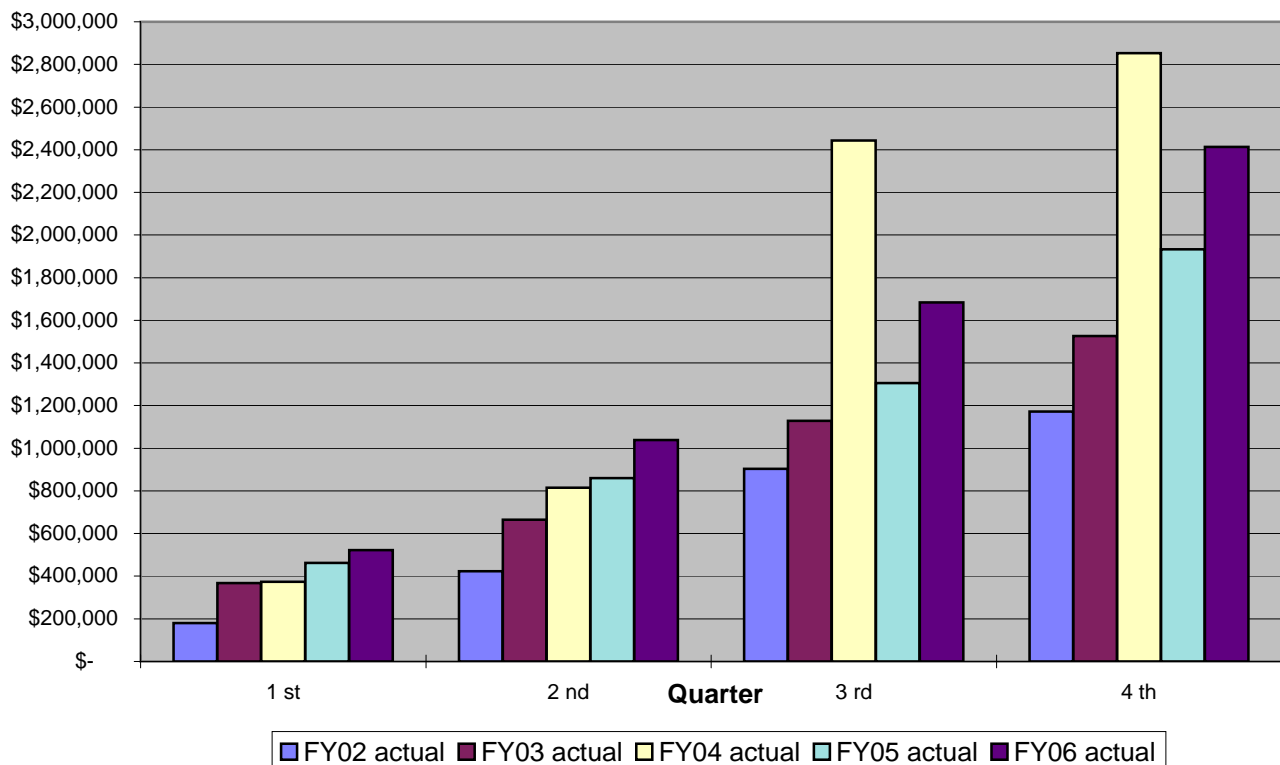
		<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter							
1 st	\$	180,008	\$ 367,557	\$ 374,402	\$ 462,326	\$ 522,936	
2 nd		422,710	665,128	814,546	859,433	1,038,812	
3 rd		903,691	1,128,409	2,443,197	1,305,475	1,684,270	
4 th		1,171,531	1,526,518	2,852,540	1,932,501	2,412,848	2,041,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	15%	24%	13%	24%	26%	
2nd qtr/4th qtr	36%	44%	29%	44%	51%	
3rd qtr/4th qtr	77%	74%	86%	68%	83%	
4th qtr/4th qtr	100%	100%	100%	100%	118%	100%

Trend Analysis--Other Fees

Other fees increased \$480,347 (24.86%) for FY2006 compared to the prior year. Miscellaneous fees, Business License Application Fees, UFC Permits, and Traffic fees increased \$239,479 (31.59%), \$60,215 (24.21%), \$55,067 (11.28%), and \$63,046 (52.09%)--respectively.

**Other Fees
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MISCELLANEOUS FEES

		FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY06 budget
Quarter							
1 st	\$	526,986	\$ 600,850	\$ 514,445	\$ 573,077	\$ 681,183	
2 nd		745,462	940,059	851,419	983,701	1,144,023	
3 rd		1,132,187	1,309,000	1,269,380	1,424,894	1,806,456	
4 th		1,694,605	1,955,612	2,005,194	2,154,610	2,729,908	2,230,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	31%	31%	26%	27%	31%	
2nd qtr/4th qtr	44%	48%	42%	46%	51%	
3rd qtr/4th qtr	67%	67%	63%	66%	81%	
4th qtr/4th qtr	100%	100%	100%	100%	122%	100%

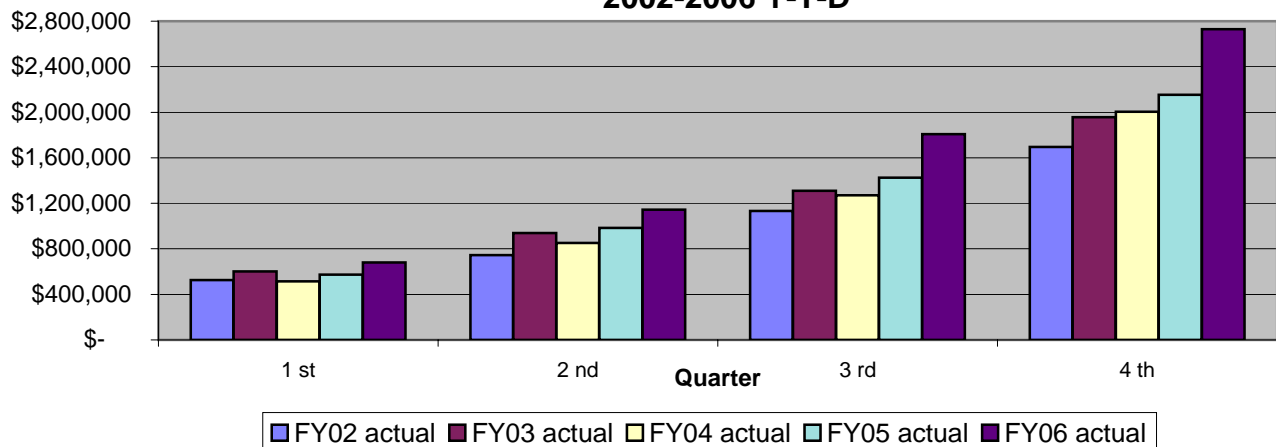
Trend Analysis--Miscellaneous Fees

Miscellaneous fees for FY2006 increased \$574,298 (26.70%) compared to the prior year. Miscellaneous fees consist of Recreation Charges and Theater Performances. Recreation Charges increased \$601,478 (29.92%) while Theater Performances decreased \$26,938 (-18.65%). The following details some of the more significant increases noted in the Recreation Charges category:

Recreation Charges	\$increase	%increase
Swimming Pool Fees	\$66,467	33.05%
Recreation Class Fees	\$440,335	31.62%
Senior Citizen Activity	\$71,448	113.34%

First, Swimming Pool fees increased due to more lane rentals, more classes offered, accounting changes, and better occupancy rates for classes. Second, the increase in Recreation Class Fees was primarily due to the opening of the Darling Tennis Complex in FY2006. Last, Senior Citizen Activity increased due to stricter adherence to existing cash handling policy and procedures.

**Miscellaneous Fees
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

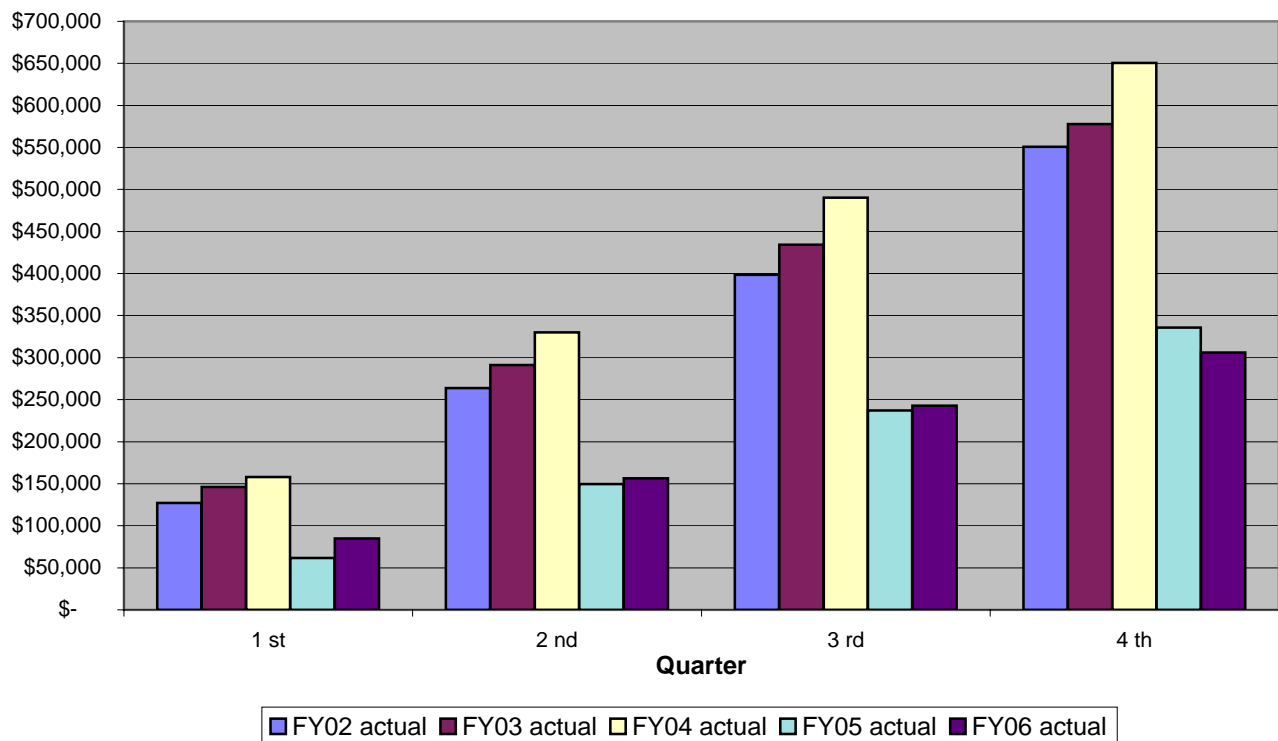
TRANSPORTATION FEES						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 127,102	\$ 146,182	\$ 157,892	\$ 61,515	\$ 84,764	
2 nd	263,823	291,350	329,835	149,412	156,589	
3 rd	398,484	434,266	490,102	236,998	242,821	
4 th	550,664	577,947	650,635	335,700	306,040	333,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	23%	25%	24%	18%	25%	
2nd qtr/4th qtr	48%	50%	51%	45%	47%	
3rd qtr/4th qtr	72%	75%	75%	71%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	92%	100%

Trend Analysis--Transportation Fees

Transportation Fees declined \$29,660 (-8.84%) for FY2006 compared to the prior year. Transportation Fees consist of Trolley Fares and Bus Stop Shelter Revenue. Trolley Fares and Bus Stop Shelter Revenue decreased \$13,043 (-6.70%) and \$16,618 (-11.78%)--respectively.

**Transportation Fees
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

EMS TRANSPORTS

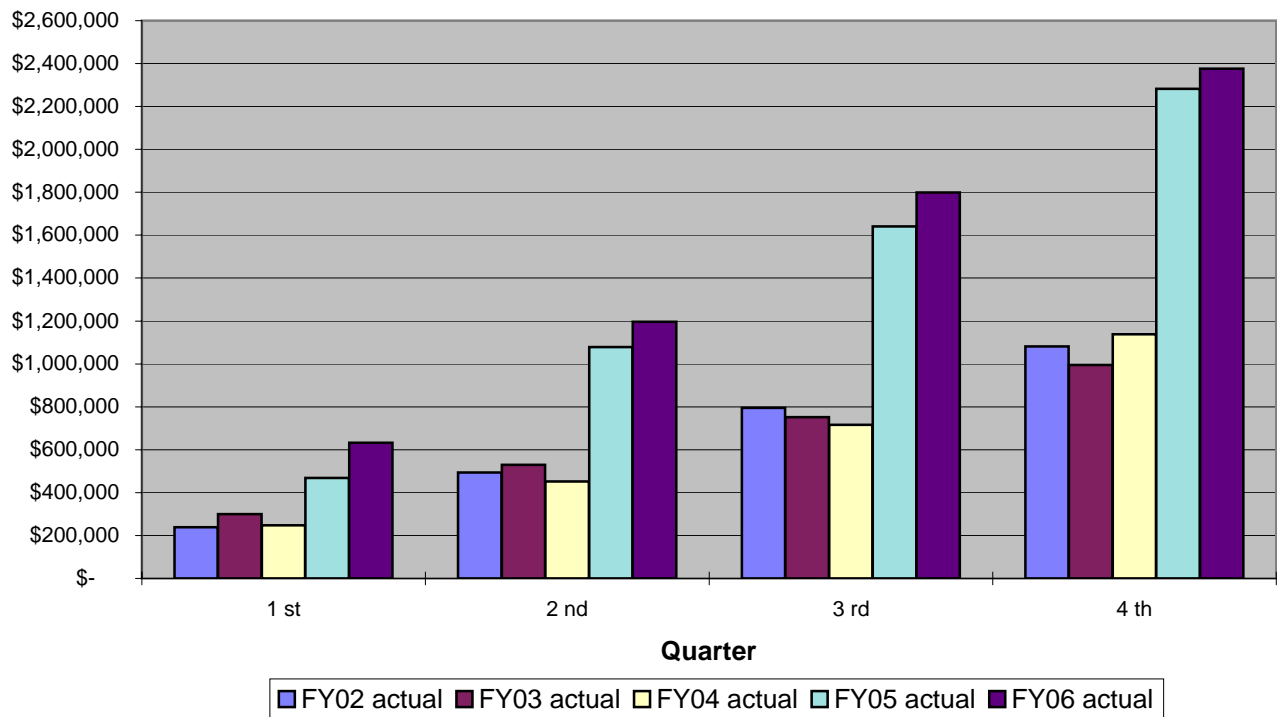
		<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter							
1 st	\$	238,108	\$ 300,014	\$ 247,831	\$ 467,741	\$ 632,529	
2 nd		493,728	529,461	451,900	1,078,614	1,196,209	
3 rd		794,856	752,474	716,734	1,641,363	1,799,560	
4 th		1,081,115	994,764	1,137,935	2,281,837	2,376,429	2,233,800

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	N/A	30%	22%	20%	28%	
2nd qtr/4th qtr	N/A	53%	40%	47%	54%	
3rd qtr/4th qtr	N/A	76%	63%	72%	81%	
4th qtr/4th qtr	100%	100%	100%	100%	106%	100%

Trend Analysis--EMS Transports

EMS transport revenue increased \$94,592 (4.15%) for FY2006 compared to the prior year. The rate of growth in the category has leveled off from the large increases seen in FY2005. The reason for the plateau can be attributed to the City switching billing companies in FY2005. The prior billing company's contract was terminated in June of 2004, however, they were allowed to collect on old accounts for six months and during that time they collected \$525,000--this fact, coupled with a huge increase in transports, created a revenue spike that FY2006 had to compete against. In addition, the number of transports decreased by 2.34% (for FY06 compared to the prior year) and a rate increase was approved by the City Council in January 2005.

EMS Transports 2002-2006 Y-T-D

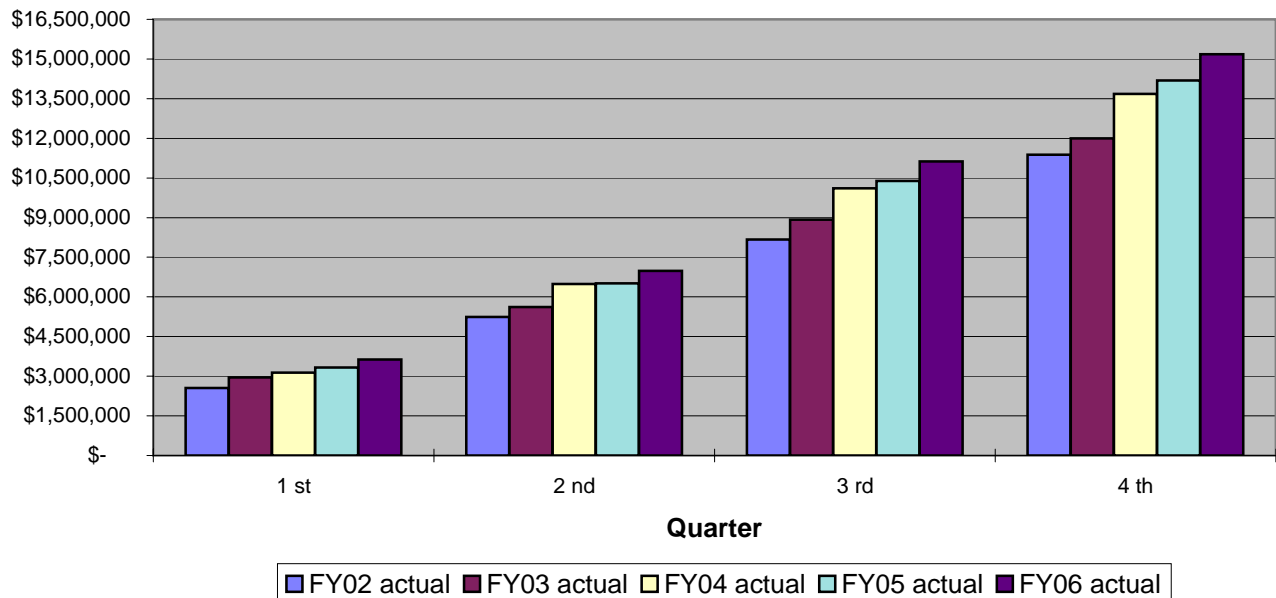


GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

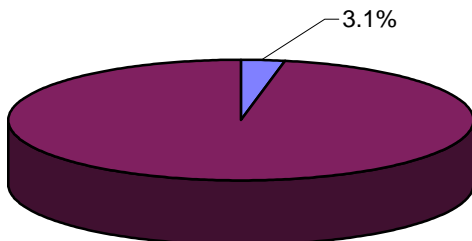
FINES & FORFEITS						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 2,550,694	\$ 2,952,750	\$ 3,138,211	\$ 3,331,540	\$ 3,626,532	
2 nd	5,237,829	5,621,611	6,492,417	6,511,406	6,989,340	
3 rd	8,171,118	8,925,473	10,110,119	10,388,495	11,125,209	
4 th	11,377,463	11,999,130	13,675,278	14,183,123	15,176,504	14,423,000

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	22%	25%	23%	23%	25%	
2nd qtr/4th qtr	46%	47%	47%	46%	48%	
3rd qtr/4th qtr	72%	74%	74%	73%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	105%	100%

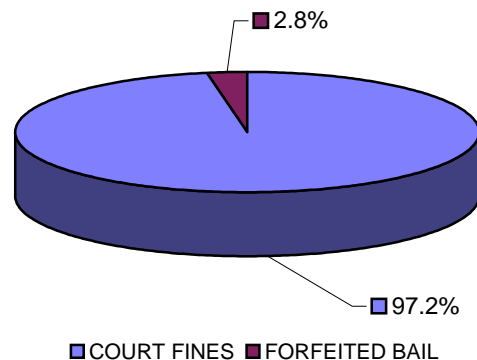
**Fines & Forfeits
2002-2006 Y-T-D**



Fines & Forfeits as a % of Total Revenue



Fines & Forfeits by Subcategories



GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

COURT FINES

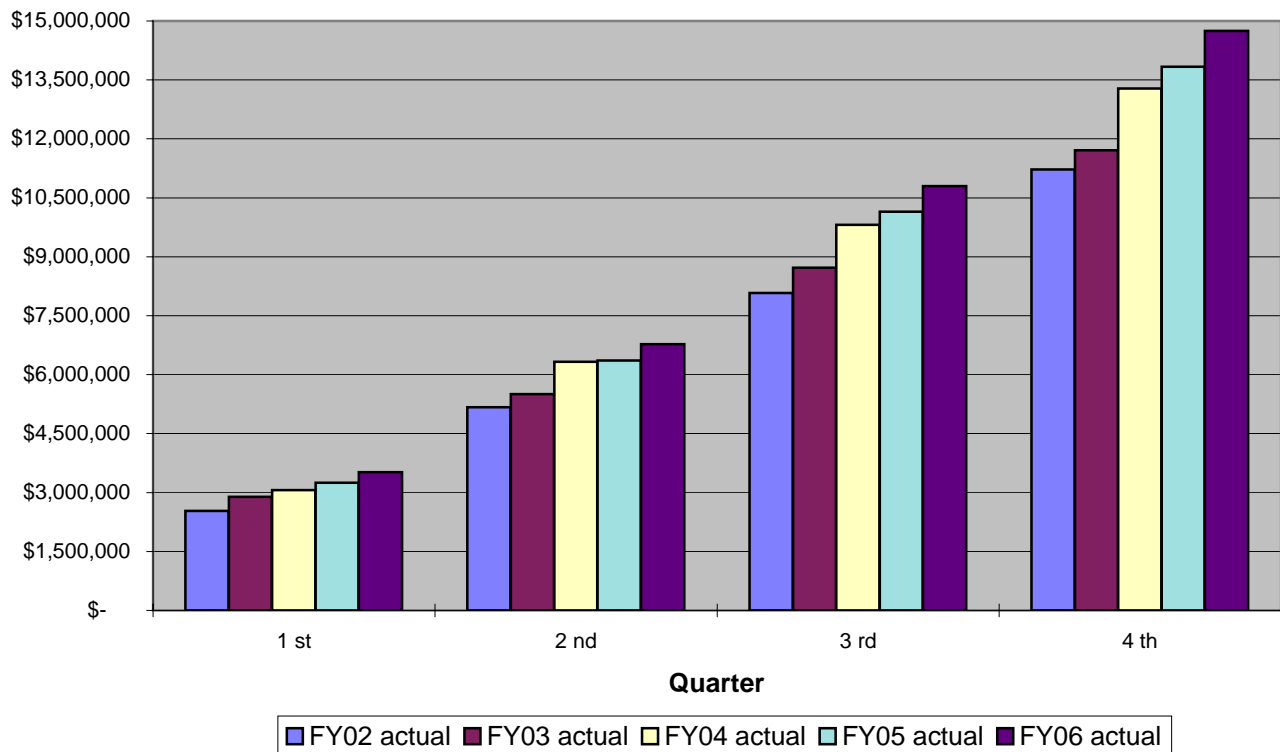
	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY06 budget
Quarter						
1 st	\$ 2,532,874	\$ 2,888,029	\$ 3,064,285	\$ 3,251,492	\$ 3,517,177	
2 nd	5,175,019	5,506,150	6,324,637	6,356,674	6,777,869	
3 rd	8,082,050	8,723,908	9,810,831	10,144,795	10,799,490	
4 th	11,222,727	11,712,798	13,284,396	13,836,384	14,749,114	14,074,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	23%	25%	23%	23%	25%	
2nd qtr/4th qtr	46%	47%	48%	46%	48%	
3rd qtr/4th qtr	72%	74%	74%	73%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	105%	100%

Trend Analysis--Court Fines

Court Fines increased \$912,730 (6.60%) for FY2006 compared to the prior year. There are two line items in the category--Municipal Court Fines and Bail Converted to Fines. Municipal Court Fines increased \$882,771 (8.54%) while Bail Converted to Fines increased \$29,959 (0.86%). The number of Court Fines decreased 12%, while the number of installment transactions on previous Fines increased 14%. So, the increase in the category can in part be attributed to better collection efforts.

**Court Fines
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

FORFEITED BAIL

	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 17,820	\$ 64,721	\$ 73,926	\$ 80,048	\$ 109,355	
2 nd	62,810	115,461	167,780	154,732	211,471	
3 rd	89,068	201,565	299,288	243,700	325,719	
4 th	154,736	286,332	390,882	346,739	427,390	349,000

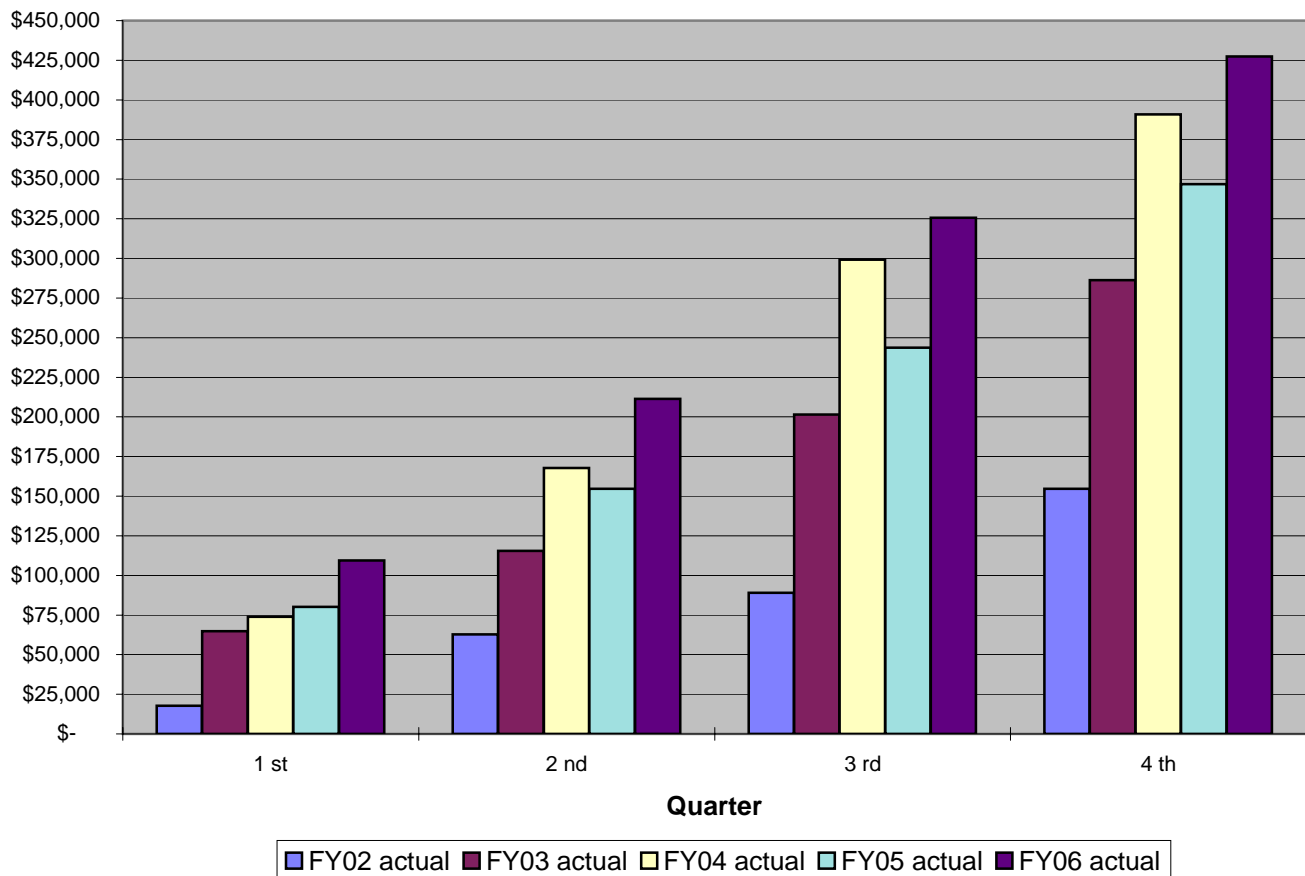
Ratio Analysis

	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	12%	23%	19%	23%	31%	
2nd qtr/4th qtr	41%	40%	43%	45%	61%	
3rd qtr/4th qtr	58%	70%	77%	70%	93%	
4th qtr/4th qtr	100%	100%	100%	100%	122%	100%

Trend Analysis--Forfeited Bail

Forfeited Bail increased \$80,651 (23.26%) for FY2006 compared to the prior year. The number of forfeitures increased by 25% for the year.

**Forfeited Bail
2002-2006 Y-T-D**

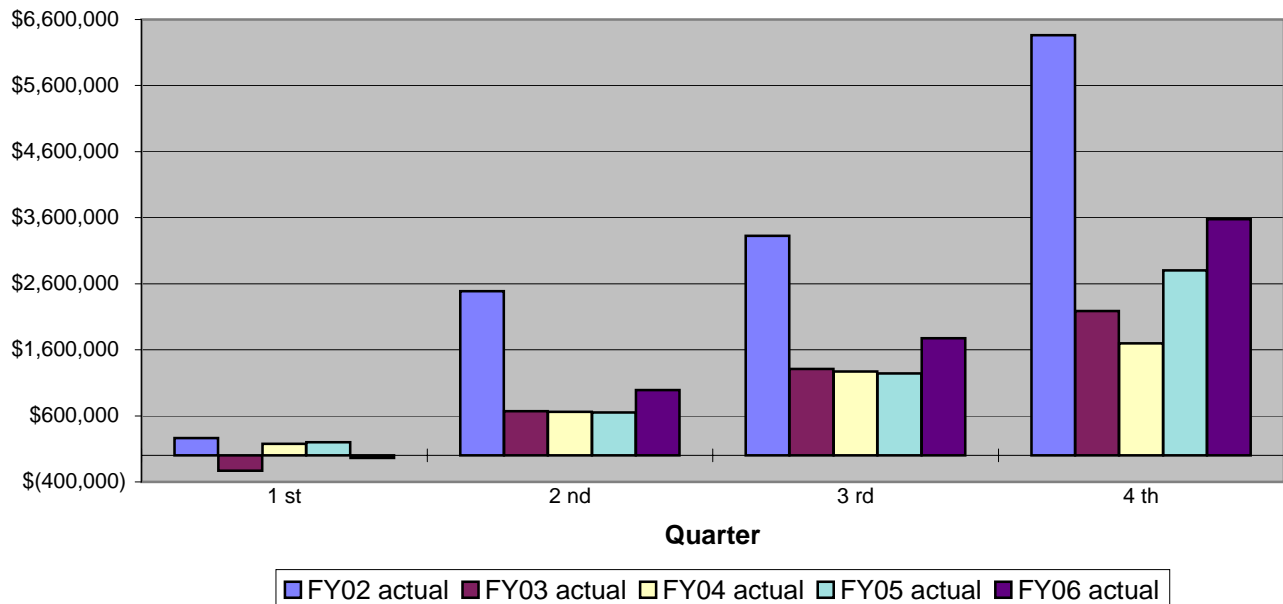


GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

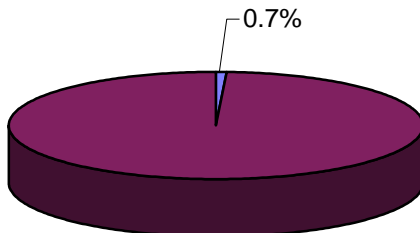
MISCELLANEOUS						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 261,365	\$ (229,687)	\$ 175,763	\$ 200,445	\$ (35,660)	
2 nd	2,485,690	668,989	660,030	651,722	990,203	
3 rd	3,327,260	1,308,094	1,272,692	1,243,733	1,775,382	
4 th	6,362,935	2,188,987	1,695,609	2,801,484	3,577,805	2,247,000

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	4%	-10%	10%	7%	-2%	
2nd qtr/4th qtr	39%	31%	39%	23%	44%	
3rd qtr/4th qtr	52%	60%	75%	44%	79%	
4th qtr/4th qtr	100%	100%	100%	100%	159%	100%

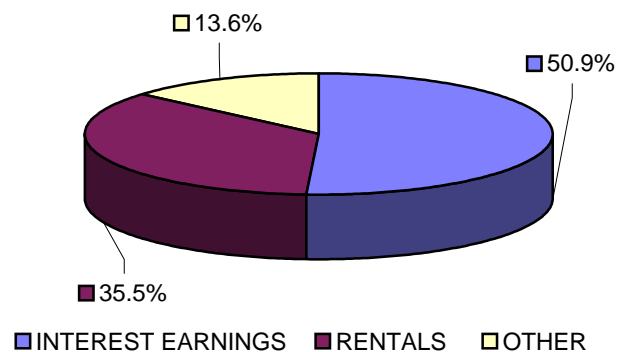
**Miscellaneous
2002-2006 Y-T-D**



**Miscellaneous Revenue as a %
of Total Revenue**



Miscellaneous by Subcategories



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

INTEREST EARNINGS

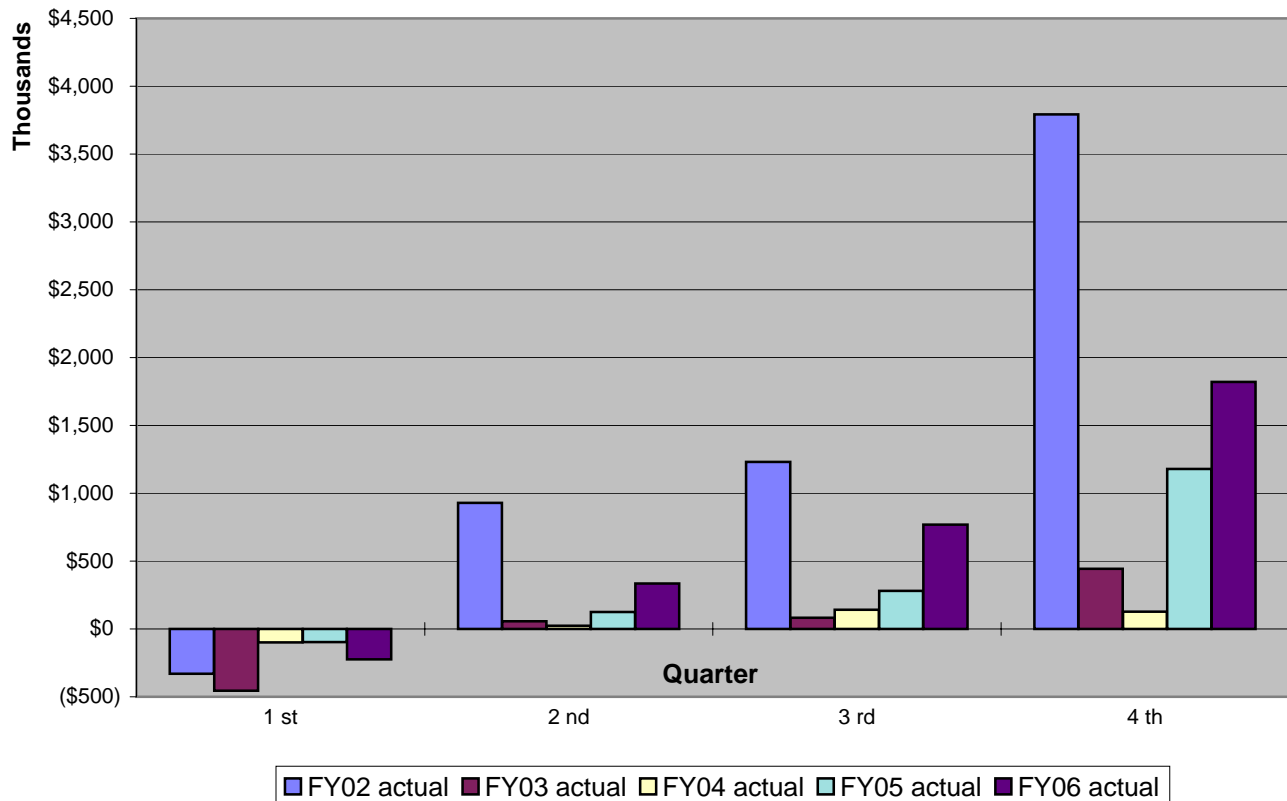
	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY06 budget
Quarter						
1 st	\$ (329,644)	\$ (456,174)	\$ (99,380)	\$ (95,814)	\$ (223,930)	
2 nd	930,417	57,294	24,763	126,098	334,957	
3 rd	1,231,733	81,593	142,647	280,259	769,720	
4 th	3,791,679	443,408	126,848	1,179,134	1,821,731	701,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	-9%	-103%	-78%	-8%	-32%	
2nd qtr/4th qtr	25%	13%	20%	11%	48%	
3rd qtr/4th qtr	32%	18%	112%	24%	110%	
4th qtr/4th qtr	100%	100%	100%	100%	260%	100%

Trend Analysis--Interest Earnings

Interest Earnings, which increased \$642,597 (54.50%) for FY2006, is comprised of Investment Income and Other Interest Earnings. Investment Income and Other Interest Earnings increased \$466,555 (45.55%) and \$176,042 (113.64%)--respectively. The rise in the category can be attributed to an increase in the investment pool, as well as, rising interest rates.

**Interest Earnings
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

RENTALS

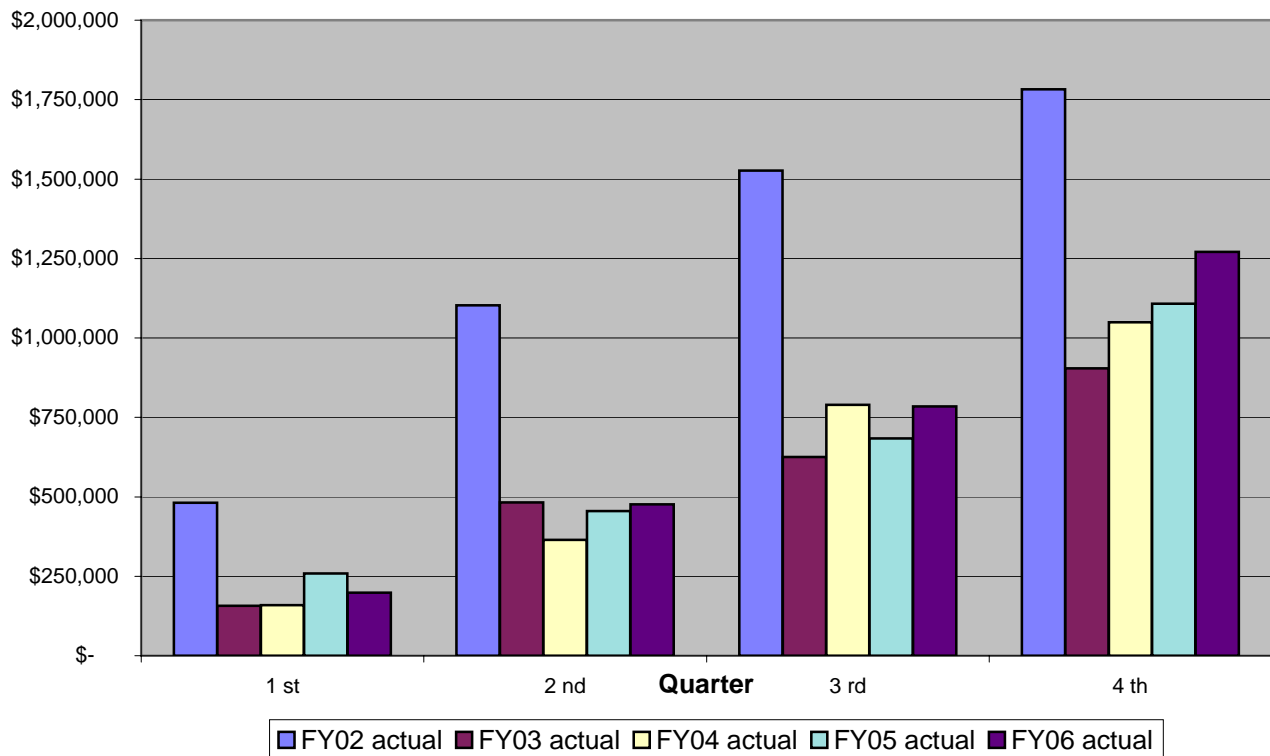
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 481,473	\$ 157,193	\$ 159,254	\$ 259,061	\$ 197,925	
2 nd	1,102,511	482,635	364,466	454,841	476,807	
3 rd	1,526,934	625,037	789,367	683,840	784,207	
4 th	1,782,759	904,197	1,049,483	1,107,914	1,271,052	1,282,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	27%	17%	15%	23%	15%	
2nd qtr/4th qtr	62%	53%	35%	41%	37%	
3rd qtr/4th qtr	86%	69%	75%	62%	61%	
4th qtr/4th qtr	100%	100%	100%	100%	99%	100%

Trend Analysis--Rentals

Rental revenue for FY2006 increased \$163,138 (14.72%) compared to the prior year. The primary cause for the increase in the category was a \$156,658 (122.80%) rise in Field Operations Rentals. Leisure Services Rentals increased a healthy 11.07% (\$85,409).

**Rentals
2002-2006 Y-T-D**



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

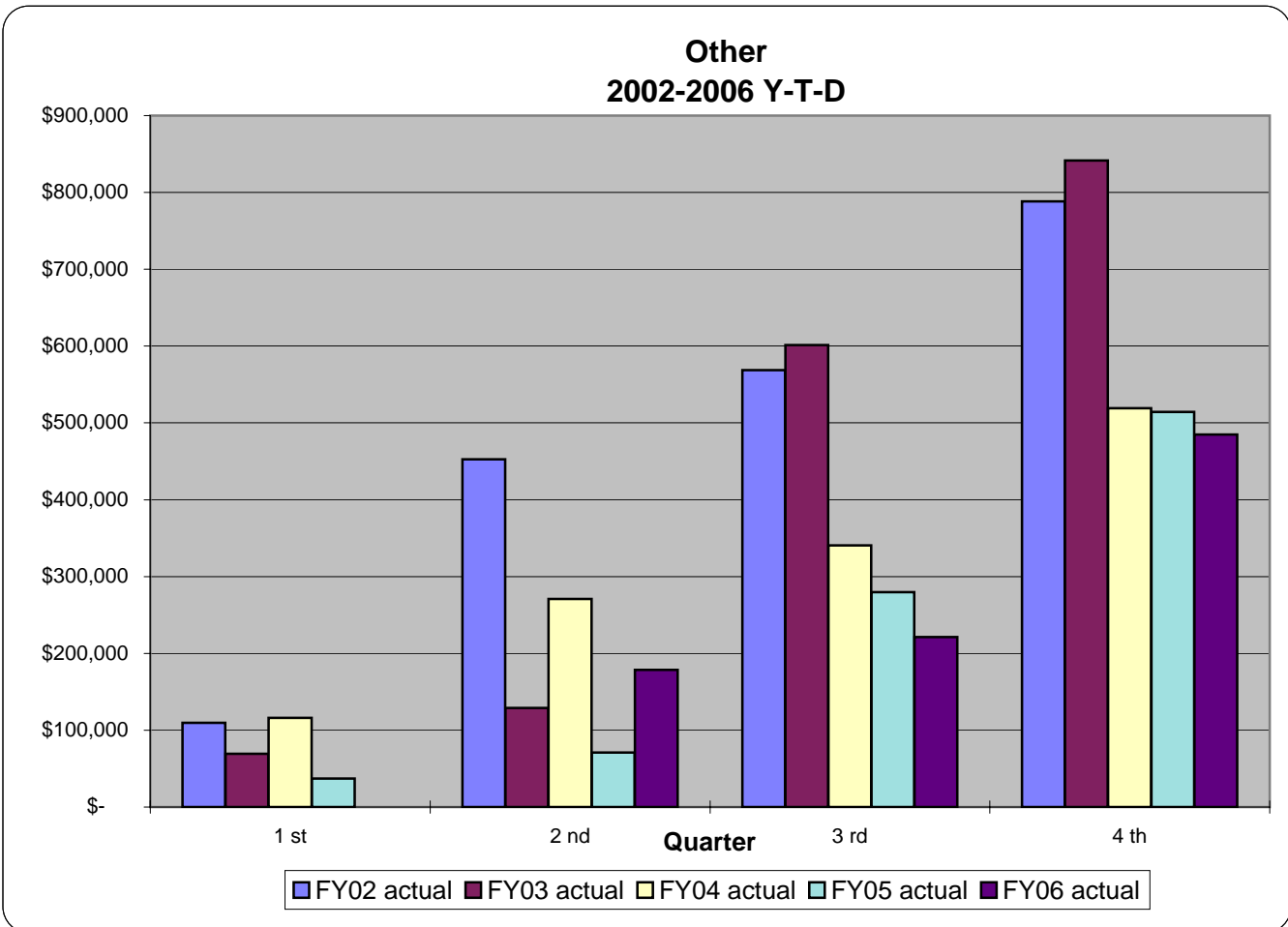
OTHER

	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 109,536	\$ 69,294	\$ 115,889	\$ 37,198	\$ (9,655)	
2 nd	452,762	129,060	270,801	70,783	178,439	
3 rd	568,593	601,464	340,678	279,634	221,455	
4 th	788,497	841,382	519,278	514,436	485,022	264,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	14%	8%	22%	7%	-4%	
2nd qtr/4th qtr	57%	15%	52%	14%	68%	
3rd qtr/4th qtr	72%	71%	66%	54%	84%	
4th qtr/4th qtr	100%	100%	100%	100%	184%	100%

Trend Analysis--Other

Other revenues declined \$29,414 (-5.72%) for FY2006 compared to the prior year. Donations and Insurance Reimbursements increased \$43,804 (87.12%) and \$50,477 (36.23%), while Rebates & Refunds decreased \$114,568 (-67.27). Donations increased mainly due to a \$45,000 donation in December to the Darling Tennis Center. Rebates & Refunds declined due to two extraordinarily large rebates in March of 2005.



SELECTED ENTERPRISE FUND REVENUES

BUILDING PERMITS

	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY06 budget
Quarter						
1 st	\$ 2,581,399	\$ 3,040,816	\$ 3,618,116	\$ 2,973,064	\$ 4,114,647	
2 nd	4,738,727	5,628,655	7,168,598	5,528,239	7,177,823	
3 rd	7,373,353	8,750,270	10,961,998	8,438,444	12,474,771	
4 th	10,341,143	12,062,148	16,819,715	12,548,297	16,424,173	14,648,292

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	25%	25%	22%	24%	28%	
2nd qtr/4th qtr	46%	47%	43%	44%	49%	
3rd qtr/4th qtr	71%	73%	65%	67%	85%	
4th qtr/4th qtr	100%	100%	100%	100%	112%	100%

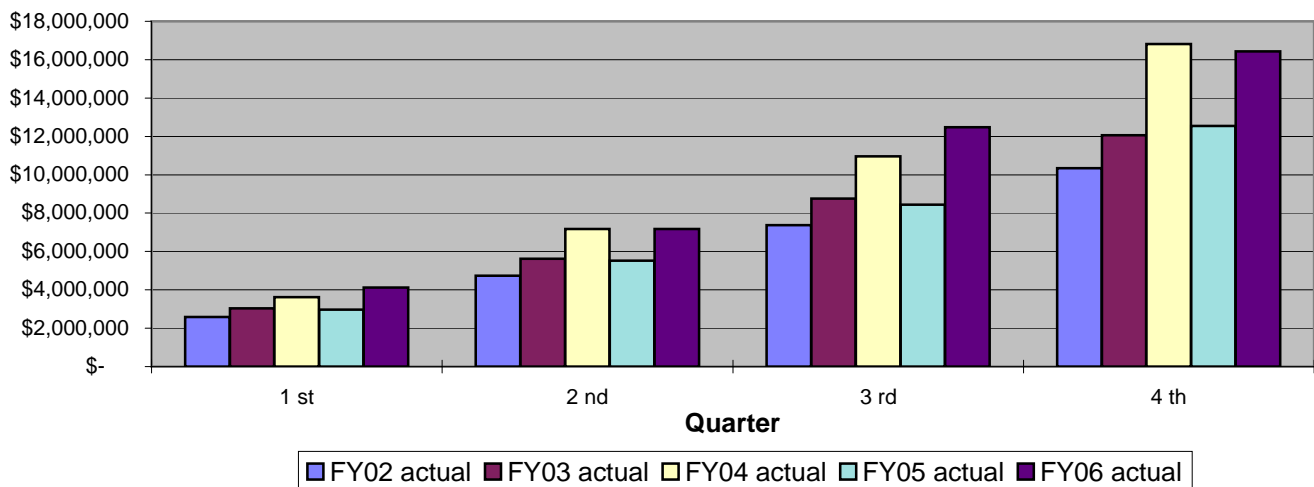
Trend Analysis--Building Permits

Building Permits for FY2006 increased \$3,875,876 (30.89%) compared to the prior year. The following highlights the activity in the category for the year:

Structural Permits	\$ 3,146,570	58.11%
Electrical Permits	\$ 276,590	24.56%
Plumbing Permits	\$ 137,917	12.76%
Air Conditioning Permits	\$ 182,978	25.65%
Plans Check Fees	\$ 31,662	0.89%
Plan O/T Reimbursement	\$ (76,857)	(-17.78%)
Express Admin. Fee	\$ 42,535	133.07%
Express Hourly Plans Check	\$ 136,395	83.17%

The overall increase in the category was due to a rebound in building valuations. Specifically, valuations increased 71%--a number of high rises were permitted in FY2006 compared to the same period in the prior year. Multiplex apartment valuations and new commercial valuations accounted for the majority of the increase.

Building Permits 2002-2006 Y-T-D



SELECTED ENTERPRISE FUND REVENUES

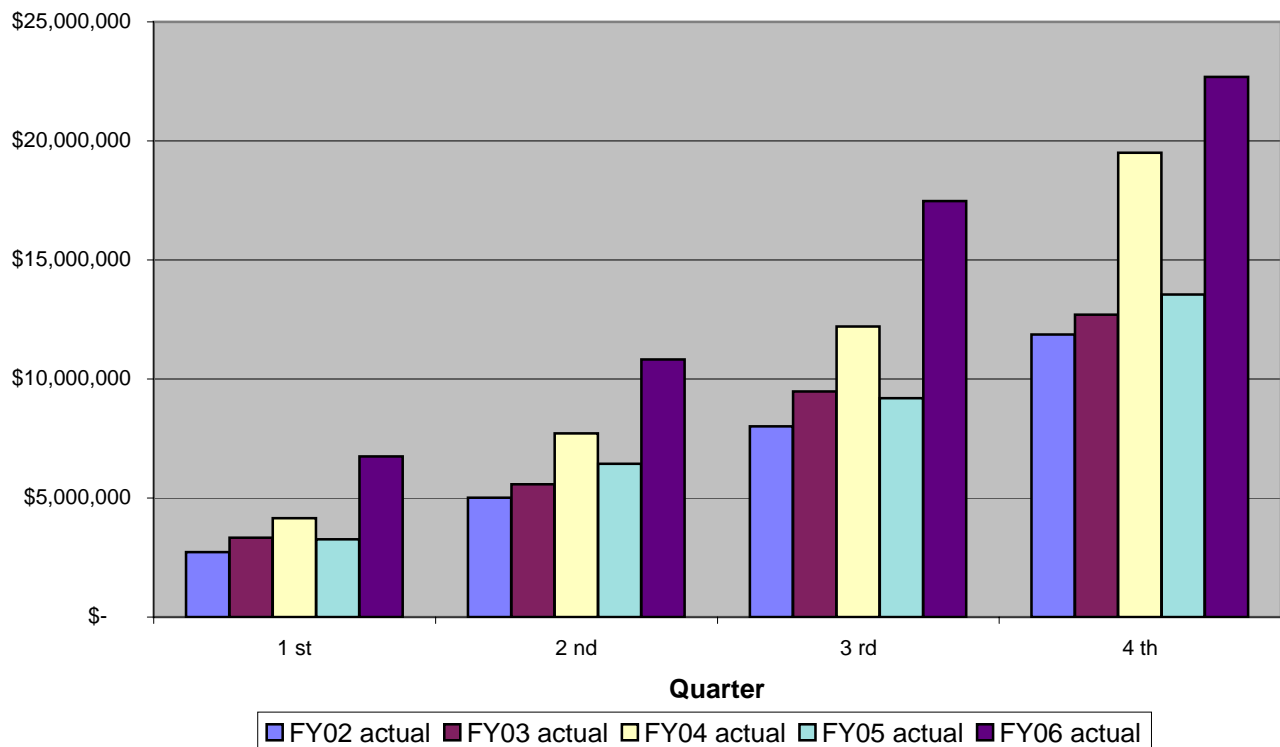
SEWER CONNECTION FEES						
	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY06 budget</i>
Quarter						
1 st	\$ 2,724,882	\$ 3,338,509	\$ 4,151,346	\$ 3,270,694	\$ 6,743,724	
2 nd	5,007,338	5,582,530	7,712,063	6,444,249	10,821,869	
3 rd	8,012,105	9,481,747	12,204,556	9,187,258	17,477,261	
4 th	11,873,059	12,695,894	19,502,536	13,552,228	22,687,522	14,400,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	23%	26%	21%	24%	47%	
2nd qtr/4th qtr	42%	44%	40%	48%	75%	
3rd qtr/4th qtr	67%	75%	63%	68%	121%	
4th qtr/4th qtr	100%	100%	100%	100%	158%	100%

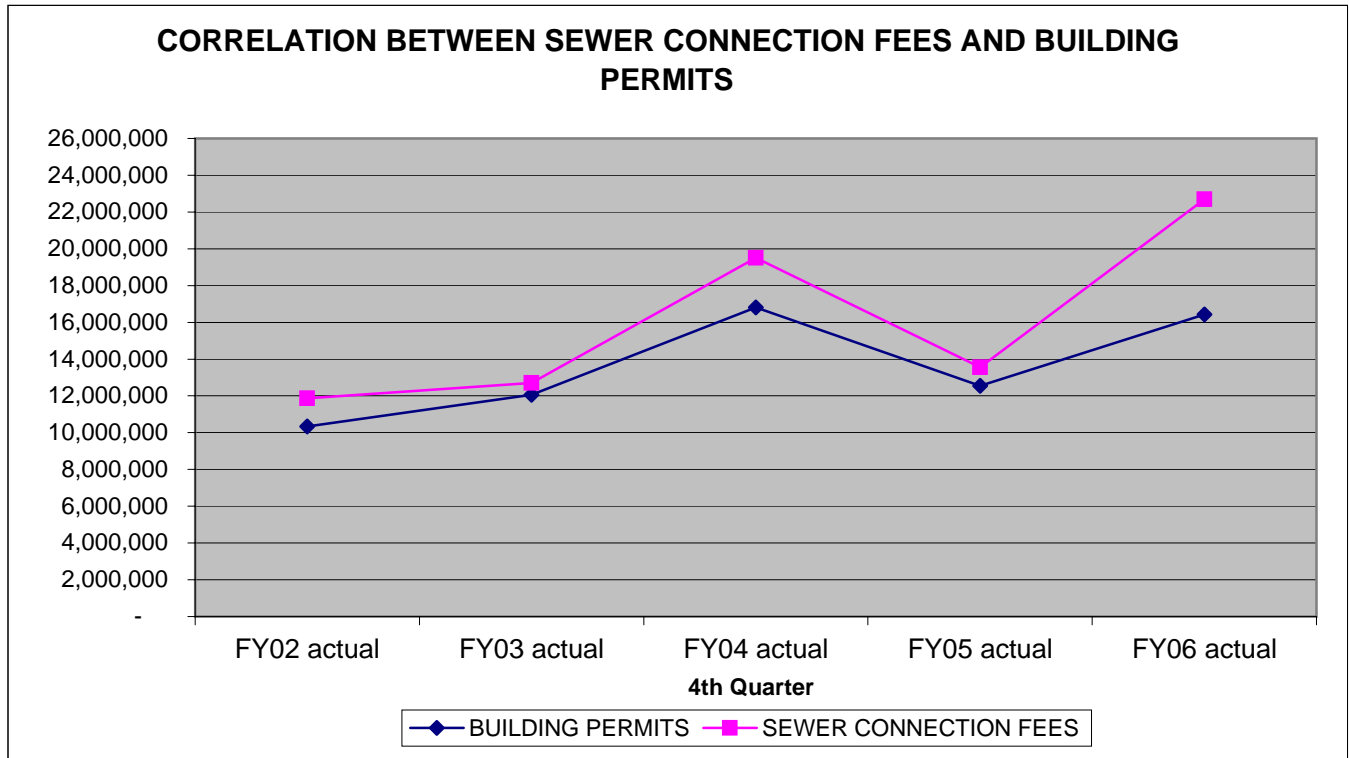
Trend Analysis--Sewer Connection Fees

Sewer Connection fees increased \$9,135,294 (67.41%) for FY2006 compared to the prior year. The increase in the category was due to a rebound in building valuations. Specifically, valuations increased 71% while the number of connections decreased 5.1%--a number of high rises were permitted in FY2006 compared to the same period in the prior year.

**Sewer Connection Fees
2002-2006 Y-T-D**



SELECTED ENTERPRISE FUND REVENUES



SELECTED ENTERPRISE FUND REVENUES

PARKING REVENUE

	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY06 actual	FY06 budget
Quarter						
1 st	\$ 872,451	\$ 875,320	\$ 919,014	\$ 917,924	\$ 971,101	
2 nd	1,757,678	1,775,828	1,890,493	2,033,382	2,053,332	
3 rd	2,685,113	2,779,530	2,898,010	2,997,298	3,200,555	
4 th	3,574,373	3,723,416	3,880,119	3,923,394	4,229,602	4,200,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	24%	24%	24%	23%	23%	
2nd qtr/4th qtr	49%	48%	49%	52%	49%	
3rd qtr/4th qtr	75%	75%	75%	76%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	101%	100%

Trend Analysis--Parking Revenue

Parking revenue for FY2006 increased \$306,208 (7.80%) compared to the prior year. The revenue category consists of Meter fees, Fines, and Penalties. Meter Fees, Fines, and Penalties increased \$62,011 (5.31%), \$210,584 (10.30%), and \$33,613 (4.72%)--respectively. The numbers of parking citations in FY2006 increased 5.9% compared to FY2005.

**Parking Revenue (Meter Fees, Fines, & Penalties)
2002-2006 Y-T-D**

